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Cotton 408 - Part I, ECR
U. S. Department of Agriculture
Agricultural Adjustment Administration
East Central Division

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DETERMINING 1940 FARM COTTON ACREAGE ALLOTMENTS
AND NORMAL YIELDS

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Section 1. Eligible farms. - A cotton acreage allotment will be determined for each farm on which cotton was planted during any of the years 1937, 1938, or 1939 and also for each farm on which cotton will be produced in 1940 for the first time since 1936.

Sec. 2. County office instructions. - Acreage data to be listed on Form ACP-108, "Listing Sheet for 1940 Farm Cotton Acreage Allotments" (hereinafter referred to as ACP-108) will be obtained from Form ECR-313, "Farm Cotton Data Sheet" (hereinafter referred to as Form ECR-313). Entries of acreage data on Form ECR-313 will be made in accordance with instructions contained in ECR-ADM-433, and of production and yield per acre data will be made in accordance with the instructions contained in ECR-ADM-433 and in section 8 hereof.

Data for farms will be tabulated on Form ACP-108 in three separate groups as follows: (1) group 1-A, which will include data for each farm on which the highest planted and diverted cotton acreage in any of the years 1937, 1938, and 1939 was 5.0 acres or more; (2) group 1-B, which will include data for each farm on which the highest planted and diverted cotton acreage in any of the years 1937, 1938, and 1939, was less than 5.0 acres; and (3) group 1-C, which will include data for each farm on which cotton will be produced in 1940 for the first time since 1936. (Farms which were classified in group 1-C for 1939 and on which cotton was produced in 1939 will be included on Form ACP-108 in the applicable group 1-A or 1-B for 1940. Farms which were classified in group 1-A or 1-B for 1939, but on which no cotton has been planted since 1936, will be included in group 1-C for 1940 if cotton is produced thereon in 1940).

The tabulations shall be prepared on Form ACP-108 as follows:

A. TABULATION OF DATA FOR FARMS IN GROUP 1-B

Data for group 1-B farms will be tabulated on Form ACP-108, before the data for groups 1-A and 1-C farms are tabulated. Enter in the spaces provided on each Form ACP-108 the page number, the name of the county 1/ and State, and the group symbol (1-B). Columns 1 through 6 shall be filled out in accordance with the following instructions:

1/ The word "county" as used in this Part I means county or administrative area, if any.

Column number and heading	Source of information
1. 1939 serial number	Form ECR-313
2. 1940 serial number	If renumbered for 1940, enter from ECR-313 after ECR-313 has been renumbered
3. Name of operator	Form ECR-313
4. Tilled acreage	Form ECR-313, Col. (H)
5. Tilled acreage adjusted	Form ECR-313, Col. (L)
6. Highest cotton acreage (actual plus diverted)	Largest of entries in Col. (G), Form ECR-313, for years 1937, 1938, and 1939
14. One-half 1937 planted and diverted	Form ECR-313, one-half of entry in Col. (G) for year 1937

All other columns will be left blank on the tabulation for farms in group 1-B. The acreages entered in column 6 should be checked to make certain that each is less than 5.0 acres, after which columns 5 and 6 should be summarized and the totals entered in items 10 and 2, respectively, page 1, of the tabulation, at the top of Form ACP-108. The number of farms tabulated should be counted and the total for each page entered on the "Total" line in column 1, and the total for the county entered on the last page in the "Total" line in column 1. The members of the county committee should then indicate their approval of the data entered on Forms ACP-108 for group 1-B farms by entering their signatures and the dates thereof on each page of the tabulation for group 1-B farms.

B. TABULATION OF DATA FOR FARMS IN GROUP 1-A

After data for farms in group 1-B have been tabulated, data for group 1-A farms will be tabulated. Enter in the spaces provided on each Form ACP-108 of the group 1-A tabulation the page number, the name of the county and State, and the group symbol (1-A). The total county acreage allotment (less the amount withheld by the State Committee for handling omissions and corrections, such amount not to exceed 1% of the county allotment) will be furnished the county office by the State office and will be entered by the county office in item 1 at the top of Form ACP-108 on the first page of the group 1-A tabulation. The acreages to be entered on page 1 of the tabulation in items 2 and 10 will be obtained from items 2 and 10, respectively, page 1, of the tabulation for farms in group 1-B. Enter in item 3 the acreage determined

by deducting item 2 from item 1; if item 2 exactly equals or exceeds item 1, enter zero in item 3.

Data for farms in group 1-A will be tabulated on Forms ACP-108 in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number	Form ECR-313
2. 1940 serial number	If renumbered for 1940, enter from Form ECR-313 after Form ECR-313 has been renumbered
3. Name of operator	Form ECR-313
4. Tilled acreage	Form ECR-313, Col. (H)
5. Tilled acreage adjusted	Form ECR-313, Col. (L)
6. Highest cotton acreage (actual plus diverted)	Largest of entries in Col. (G) of Form ECR-313 for the years 1937, 1938, and 1939.
14. One-half 1937 planted plus diverted acreage	Form ECR-313, one-half the entry in Col. (G) for the year 1937

The number of 1-A farms tabulated should be counted, and the total thereof for each page entered on the "Total" line in column 1, and the total for the county entered on the broken line in item 4 of the first page.

C. DETERMINATION OF RESERVE FOR 5-TO 15-ACRE ALLOTMENT FARMS

The Agricultural Adjustment Act of 1938, as amended, provides that not more than 3 percent of the county allotment (after certain deductions) shall be allotted to group 1-A farms which otherwise would receive allotments of not more than 15 acres. To determine the maximum reserve, enter in item 4 the result obtained by multiplying the number of group 1-A farms by 5. Enter in item 5 the result obtained by subtracting item 4 from item 3. Enter in item 6 the maximum county reserve for 5- to 15- acre farms which will be obtained by multiplying item 5 by .03. Zero will be entered in items 6 and 7 for each county for which item 3 is zero.

In recommending in item 7 a reserve for all 5- to 15- acre farms the county committee should take into consideration the number of these farms as well as the relationship of the actual plus diverted acres to the allotment based on tilled acres for these farms. The final

reserve recommended by the county committee will be entered in item 7 as the reserve for 5- to 15-acre farms.

When the tabulations for farms in each of the groups 1-A and 1-B have been completed they should be transmitted to the State office, together with Forms ECR-313 for the farms included in the tabulations. The county office should not detach the carbon or copy of ACP-108.

D. TABULATION OF DATA FOR FARMS IN GROUP 1-C

The tabulation of data on ACP-108 for farms in group 1-C will not necessarily begin before January 1, 1940, by which time, in the vast majority of cases, arrangements for farming cotton lands in 1940 will have been made. The operators of such farms must advise the county committee promptly, as soon as the intention to plant has been formed, that cotton will be produced thereon in 1940 for the first time since 1936.

The 1940 intended cotton acreage for each group 1-C farm will be entered on Form ECR-313 as outlined in ECR-ADM-433.

Enter in the spaces provided on each Form ACP-108 the page number, the name of the county and State, and the group symbol 1-C. Forms ACP-108 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 serial number	Form ECR-313
2. 1940 serial number	If renumbered for 1940, enter from Form ECR-313 after Form ECR-313 has been renumbered
3. Name of operator	Form ECR-313
4. Tilled acreage	Form ECR-313, Col. (H)
5. Tilled acreage adjusted	Form ECR-313, Col. (I)
6. Intended 1940 acreage <u>1</u> /	Form ECR-313
7. Tilled acreage adjusted times first factor or county cotton ratio	Leave blank
8. (b) Recommended 1940 acreage allotment <u>1</u> /	As recommended by the community committee, not to be in excess of column 6

Column number and heading	:	Source of information
9 (b). Recommended 1940 acreage allotment <u>1/</u>	:	As recommended by the county committee, not to be in excess of column 6

1/ Column heading on each page of the tabulation should be changed as indicated.

In recommending a cotton acreage allotment for farms in group 1-C, community and county committees will take into consideration and give reasonable weight to each of the following: the land, labor, and equipment available for the production of cotton; crop rotation practices; the soil and other physical factors affecting the production of cotton; and the cotton acreage allotments established for those farms in groups 1-A and 1-B that are similar with respect to the above factors. The committees should determine and recommend an acreage allotment based upon a percentage of the acreage of cotton which they find the farm is capable of growing in 1940. The acreage on the farm which is suitable for growing cotton and which is being tilled or has been tilled in the previous year, will reflect the several factors to be taken into consideration and will indicate the capacity of the farm for cotton production.

The members of the county committee will indicate their approval of the data listed and the allotments recommended for group 1-C farms by entering their signatures and the dates thereof in the spaces provided on each page of the tabulation for group 1-C farms. The tabulation for farms in group 1-C, together with Forms ECR-313 for such farms, will be transmitted to the State office as soon as the tabulation is completed and in any event not later than February 15, 1940. If the operator of any farm advises the county committee after February 15, 1940, that cotton will be planted on his farm in 1940 for the first time since 1936, data for such farm shall be listed on a supplemental 1-C tabulation but such operator will be informed that, in view of his belated notice, there is no certainty that an allotment can be made to his farm and that if any allotment is made it may be considerably less than it would be if he had given notice by February 15, 1940.

E. DETERMINATION OF FINAL ALLOTMENTS FOR GROUP 1-C FARMS

When performance has been checked on each group 1-C farm the 1940 measured acreage of cotton shall be compared with the acreage allotment for the farm and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotments for group 1-C farms will be entered in column 18, Form ACP-108, after performance has been checked.

Sec. 3. State office procedure for determining final farm cotton acreage allotments. - When listing sheets, Forms ACP-108 and Forms ECR-313 are received in the State office, all the basic data necessary for determining 1940 cotton acreage allotments will have been entered on the listing sheets. Forms ECR-313 will be checked in the State office to determine that the entries in Col. (G) for the years 1937, 1938, and 1939 have been made in accordance with instructions in ECR-ADM-433 and 439. If necessary, any figure will be corrected by the State office by lining through the incorrect entry and entering the correct figure immediately above.

The State office shall determine that all data on Form ACP-108 have been entered correctly from Form ECR-313 and that the maximum reserve for 5- to 15-acre farms has been correctly determined. All other summarizations and computations in connection with the 1939 cotton acreage allotments (except for county office entries for the distribution of reserves and the reapportionment of released cotton acreage if there is any acreage release for 1940) will be made in and checked by the State office.

Form ECR-313 should be returned to the county office when they have been checked and the entries thereon have been checked against the entries on Forms ACP-108, as provided above.

A. ALLOTMENTS FOR GROUP 1-B FARMS

The State office will determine that each acreage in column 6 is less than 5.0 acres, and shall also determine that the totals of columns 5 and 6 are correct and that items 2 and 10 are correct. If item 3 on the first page of the tabulation for group 1-A farms is equal to, or greater than, item 4, the entry in column 6 will be the final cotton acreage allotment for each farm and will be transferred therefrom to column 15. The copies of Forms ACP-108 will be detached and retained in the State office files. The original Forms ACP-108 will then be returned to the county office and the county committee instructed to notify operators of their 1940 cotton acreage allotments in accordance with the instructions contained in section 104 hereof. If item 3 is less than item 4, the figure in column 6 will nevertheless be the final allotment, except that if the 4 percent State reserve, together with the county allotments for counties for which item 3 is less than item 4, is not sufficient to meet the State requirement of Section 344(g)(1) of the Agricultural Adjustment Act of 1938, as amended, final acreage allotments for 1-B and 1-A farms will be determined in accordance with section 4(A) hereof.

B. ALLOTMENTS FOR GROUP 1-A FARMS

Enter in column 13 on each line the result obtained by multiplying the entry in column 4 on that line by 40 percent. Columns 4, 5, 6, and 13, Form ACP-108, will be summarized, and the total of column

5 entered on the first page of the tabulation in item 9. The entries in items 2 and 10 will be checked with the entries in these items on the first page of the tabulation for farms in group 1-B. Items 3 through 7 should then be checked to determine that they have been entered in accordance with the instructions contained in section 2. Enter in item 11 the sum of items 9 and 10.

(1) Preliminary Tilled Acreage Factors

(a) County cotton ratio. - The reserve recommended by the county committee for 5- to 15-acre farms (item 7) will be subtracted from (item 1) and the result divided by the tilled acreage adjusted for both group 1-A and 1-B farms (item 11). The decimal fraction (county cotton ratio) resulting will be carried four places beyond the decimal point and entered in item 12 on the first page of the tabulation.

(b) First factor. - The reserve recommended by the county committee for 5- to 15-acre farms (item 7) plus the allotment to farms in group 1-B (item 2) will be subtracted from (item 1) and the result divided by the tilled acreage adjusted for group 1-A farms (item 9). The decimal fraction (first factor) resulting will be carried four places beyond the decimal point and entered in item 13 on the first page of the tabulation. Enter zero in item 13 for any county for which item 3 is zero.

(2) First Indicated Allotment

The larger of (a) the county cotton ratio (item 12) or (b) 99.5 percent of the first factor (item 13) will be entered in the heading of column 7, and will be applied to the tilled acreage adjusted, column 5, for each farm in group 1-A and the result entered in column 7. The factor entered in the heading of column 7 will also be applied to each page total of column 5 and the result entered in the box below column 7 on that page. The page total of column 7 will be compared with the entry in the box below column 7, and if the difference between these two entries is more than may be due to rounding of fractions, the computation of the entries in column 7 and the page total of column 7 should be rechecked.

(3) Columns 9 (b) and 10 (b), Form ACP-108

Only one entry will be made in each line in columns 8 (b) and 9 (b). For example, if an entry is made in line 2, column 8 (b), no entry will be made in column 9 (b) in that line. The entry in column 6 in each line will be compared with the entry in column 7 in that line, and one of those entries (or 5.0) transferred to either column 8 (b) or 9 (b) in accordance with the following instructions.

Column number and heading	Source of information
8 (b). 5-acre minimum and limited by highest cotton acreage	If the entry in column 7 is less than or is 5.0, enter 5.0 in column 8 (b). If the entry in column 6 is smaller than the entry in column 7, transfer the entry in column 6 to column 8 (b). For example, if the entry in column 6 is 12.6 and the entry in column 7 is 14.2, enter 12.6 in column 8 (b).
9 (b) Limited by tilled acreage	If the entry in column 7 is smaller than the entry in column 6 (but not less than 5.0 acres), transfer the entry in column 7 to column 9 (b). For example, if the entry in column 7 is 22.0 and the entry in column 6 is 39.2, enter 22.0 in column 9 (b).

Columns 7 through 9 will be summarized and the page totals entered in the spaces provided. A county summary will be made of columns 4 through 9 by entering the totals of each page on a Form ACP-108 with the words "County Summary" entered in the space provided for the group symbol. The page numbers should be entered in column 1 and the number of farms listed on each page entered in column 3.

(4) Preliminary Second Factor

It will be necessary for the State office to compute a preliminary second factor for each county. The preliminary second factor shall be determined as follows: The total of column 9 (b) shall be divided by the factor entered in the heading of column 7 and the result (tilled acreage adjusted for farms for which there is an entry in column 9 (b)) thus obtained divided into item 3 minus the sum of (a) the reserve recommended by the county committee for 5- to 15-acre farms (item 7), and (b) the total of column 8 (b). The resulting decimal fraction (preliminary second factor) should be carried at least four places beyond the decimal point and should be entered in item 14. Enter zero in item 14 for any county for which item 3 is zero.

If the amount of the 4 percent State reserve available is not sufficient to make full allotments pursuant to Section 344 (g) (1) and (2) of the Act, subsections B (5) and B (6) of this section 3 will be disregarded for counties for which (a) the county cotton ratio is entered in the heading of column 7 and is in excess of the preliminary second factor (item 14) and (b) the county cotton ratio would be entered in the heading of column 10, in accordance with the instructions in

paragraphs (c) and (d) of subsection B (5) of this section 3. A final second factor for such counties will be determined in accordance with section 4, subsection A or B, whichever is applicable.

(5) Final Second Factor

It will be necessary to determine a final second factor if (1) the preliminary second factor exceeds 100.5 percent of the factor entered in the heading of column 7 or (2) both the preliminary second factor and the county cotton ratio are less than 99.5 percent of the factor entered in the heading of column 7.

(a) If the preliminary second factor is between 100.6 percent and 110.0 percent, inclusive, of the factor entered in the heading of column 7, it will be the final second factor and will be entered in the heading of column 10.

(b) If the preliminary second factor is more than 110.0 percent of the factor entered in the heading of column 7, a final second factor shall be determined as follows:

- (i) Determine the percentage which the preliminary second factor is of the factor entered in the heading of column 7. (Carry out one place beyond the decimal point.)
- (ii) The percentage obtained under (i) should be applied to each entry in column 9 (b) and the amount, if any, by which the result exceeds the entry in column 6 should be entered in column 9 (a).
- (iii) The percentage obtained under (i) should be divided into 5.0 to obtain the acreage breaking point for farms for which the allotment will be at least 5.0 acres when the second factor is applied.
- (iv) Multiply each entry in column 7 which is between the figure obtained under (iii) and 5.0 acres by the percentage obtained under (i) and enter in column 8 (a) the amount by which the result exceeds 5.0 acres.
- (v) From the sum of (1) item 3 and (2) the total of column 9 (a) subtract the sum of (1) item 7, (2) the total of column 8 (a), and (3) the total of column 8 (b).
- (vi) Divide the amount obtained under (v) by the tilled acreage adjusted used in computing the preliminary second factor (tilled acreage adjusted for farms for which there is an entry in column 9 (b)). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 10.

(c) If both the preliminary second factor and the county cotton ratio are less than 99.5 percent of the entry in the heading of column 7, the larger of the county cotton ratio or the preliminary second factor will be the final second factor and will be entered in the heading of column 10, (except as provided in (d) below).

(d) If the preliminary second factor is less than 90.0 percent of the factor entered in the heading of column 7 and is greater than the county cotton ratio (item 12, Form ACP-108), a final second factor shall be determined as follows:

- (i) Determine the percentage which the preliminary second factor is of the factor entered in the heading of column 7. (Carry out one place beyond the decimal point.)
- (ii) The percentage obtained under (i) should be applied to the entry in column 7 for each farm with an entry in column 8 (b) and the amount, if any, by which the result or 5.0 acres, whichever is greater, is less than the entry in column 8 (b) should be entered in column 8(a).
- (iii) The percentage obtained under (i) should be divided into 5.0 to obtain the acreage breaking point for farms for which the indicated allotment will be less than 5.0 acres when the second factor is applied.
- (iv) Multiply each entry in column 9 (b) which is between the figure obtained under (iii) and 5.0 acres by the percentage obtained under (i) and enter in column 9 (a) the amount by which the result is less than 5.0 acres.
- (v) From the sum of (1) item 3 and (2) the total of column 8 (a) subtract the sum of (1) item 7, (2) the total of column 9 (a), and (3) the total of column 8 (b).
- (vi) Divide the amount obtained under (v) by the tilled acreage adjusted used in computing the preliminary second factor (Tilled acreage adjusted for farms for which there is an entry in column 9 (b)). The decimal fraction resulting (or the county cotton ratio whichever is larger) will be the final second factor and should be carried at least four places beyond the decimal point and will be entered in the heading of column 10.

(6) Application of Final Second Factor

If there is an entry in column 8 (a) or 9 (b), the factor entered in the heading of column 10 should be applied to the entry in column 5 in that line and the result or the entry in column 6, whichever is smaller (but not less than 5.0 acres), entered in column 10. For all other lines transfer the entry in column 8 (b) to column 10. In all cases, the total of column 10 plus item 7 (adjusted if necessary) must, except where the county cotton ratio is used in accordance with paragraph (c) or (d) of subsection B (5) above, equal item 3.

If it is not necessary to apply a second factor, the farm acreage allotments indicated by the first factor will be shown in columns 8 (b) and 9 (b) in which case the respective entry should be transferred to column 11. The total of column 11 must equal the total of columns 8 (b) and 9 (b). The acreage by which the total of column 11 plus item 7 exceeds item 3 is the acreage apportioned pursuant to

Section 344 (g) (1) and (2) of the Act.

(7) County Committee Upward Adjustment of Group 1-A Farms

After the indicated acreage allotments for all farms have been entered in column 10 or column 11 of Form ACP-108, the State office shall return the tabulation for group 1-A farms to the county office so that the county committee may distribute the reserve for 5- to 15-acre farms, and the reserve, if any, for farms with indicated allotments of 15 acres or more. The State office shall instruct the county committee as follows:

(a) 5- to 15-acre farms. - Each farm for which the entry in column 10 or column 11 is less than 15 acres is eligible to receive an additional allotment from the 5- to 15-acre reserve, but the total allotment for any such farm cannot exceed the entry in column 6, or 15.0 acres, whichever is smaller. In making these additional allotments the county committee should enter in column 12 (a) that part of the reserve which is to be added to the farm acreage allotment. The total of the entries in column 12 (a) should be obtained, and if it is equal to or slightly less than the approved reserve for 5- to 15-acre farms the county office shall enter in column 12 (c) for such farms the sum of the entries in column 10 or column 11 and the entry in column 12 (a), (except as provided in (b) below).

(b) Farms with indicated allotments of 15 acres or more (and all group 1-A farms in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres). - If the county has received an additional allotment from the 4 percent State reserve as determined under section 4 C hereof, each farm with an entry in column 10 or column 11 of 15 acres or more (or each farm in group 1-A in any county for which the maximum reserve for 5- to 15-acre farms is less than 100 acres) is eligible to receive an additional allotment, but the total allotment for any such farm cannot exceed the entry in column 6, or the entry in column 13, whichever is smaller. In making these additional allotments the county committee should enter in column 12 (b) that part of the reserve which is to be added to the indicated farm acreage allotment. Such increases should be made only to farms receiving allotments which are inadequate and not representative in view of past production of cotton on the farm.

Those farms receiving allotments which represent the smallest percent of the average acreage of cotton on the farm in the past should be considered first and other farms thereafter in the order of the inadequacy of the indicated allotment. For example, three farms - A, B, and C - each have an entry in column 6, Form ACP-108, of 50 acres. Farm A has received an indicated allotment of 20 acres; farm B, an indicated allotment of 25 acres; and farm C, an indicated allotment of 30 acres. Farm A would be entitled to consideration before either farm B or C in distributing the acreage under this paragraph, and farm B would be entitled to consideration after farm A but before an additional

allotment is made to farm C. Additional allotments under this paragraph should be made only to farms for which the indicated allotment represents an acreage substantially less than that which is considered to be adequate as compared to the usual acreage on the farm.

The total of the entries in column 12 (b) for farms receiving additional allotments from such additional acreage should be obtained and, if it is equal to or slightly less than the reserve for such farms, the county office shall enter in column 12 (c) the sum of the entry in column 10 or 11 and the entries in columns 12 (a) and 12 (b).

The members of the county committee shall then indicate their approval of the data listed and the distribution of the reserves to group 1-A farms by entering their signatures and the date on each page of the tabulation for group 1-A farms.

(8) Minimum acreage allotments

Upon receipt of the tabulation from the county office, after the reserves have been distributed, the State office shall enter in column 15 the farm acreage allotment, which will be the larger of -

- (a) the entry in column 12 (c), or
- (b) the entry in column 14 but not in excess of the entry in column 13.

Page totals for all columns should then be obtained and entered on the county summary in order that the total acreage allotments and the amount of acreage allotted from the 4 percent reserve may be properly accounted for. The copies of Forms ACP-108 shall be detached and retained in the State office files. The State office shall then transmit the original Form ACP-108 to the county office and instruct the county committee to notify operators of their 1940 cotton acreage allotments in accordance with section 104 hereof.

C. ALLOTMENTS FOR GROUP 1-C FARMS

The State office shall enter in column 10, Form ACP-108, the result obtained by multiplying the entry in column 5 by the final factor used in determining allotments for group 1-A farms. In counties where the computed allotment to each 1-A farm is 5 acres or less, the acreage computed for each 1-A farm will be entered for each 1-C farm where the entry in column 9 (b) is 5.0 acres or more; and if the entry in column 9 (b) is less than 5.0 acres, enter the same figure allowed a 1-B farm with a figure in column 6 equal to the figure in column 9 (b). Column 11 shall be used to enter the indicated farm cotton acreage allotments of less than 5.0 acres and column 12 (c) shall be used to enter indicated allotments of 5.0 acres or more.

Columns 10, 11 and 12 (c) shall be filled out in accordance with the following instructions:

Column number and heading <u>1/</u>	Source of information
10. Tilled acreage adjusted times final factor	: Column 5 times final factor in : column 7 or column 10, whichever : is applicable, of the tabulation : for group 1-A farms (except as : provided above) :
11. Indicated 1940 farm acreage allotments of less than 5.0 acres	: If the entry in column 9 (b) is : less than 5.0 acres, transfer : such entry to column 11 (except : as provided above) :
12 (c). Indicated 1940 farm acreage allotments of 5.0 acres or more	: For farms for which an entry is : not made in column 11, transfer : the entry in column 7 or 9 (b), : whichever is smaller, but not : less than 5.0 acres :

1/ Column headings on each page of the tabulation should be changed as indicated.

Data for all columns should be summarized by counties for all group 1-C farms in the State before any allotments for such farms are released to counties. The State committee should review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis, as compared with county committee recommendations in other counties, such committee should then be instructed to review its recommendations of acreage allotments for group 1-C farms. After all corrections, if any, have been made a State summary should then be prepared. The total of column 11 shall be added to the total of column 12 (c) for all group 1-C farms and the result compared with the State reserve for new growers. If such sum is equal to or less than the State reserve for group 1-C farms, the allotments in columns 11 and 12 (c) shall be transferred to column 15. The copies of Forms ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 for group 1-C farms may then be returned to the respective counties and the county committees instructed to notify the operators of their 1940 cotton acreage allotments, as shown in column 15, on Form ACP-110 in accordance with the instructions in section 8 hereof.

If the sum of column 11 plus column 12 (c) for the State exceeds the State reserve for group 1-C farms, it will be necessary to adjust the acreage shown in columns 11 and 12 (c) to eliminate the excess. Adjustments in these entries shall be made as follows:

On the State summary of Forms ACP-108 for group 1-C farms enter as item 1 the State reserve for such farms. As item 2 enter the State total of column 11. As item 3 enter the result of item 1 minus item 2. As item 4 enter the acreage derived by multiplying by 5.0 acres the number of farms for which an entry is shown in column 12 (c). As item 5 enter the result of item 3 minus item 4. In the space to the right of item 1 enter the State total of columns 11 and 12 (c); and to the right of item 3 enter the State total of column 12 (c).

Allotments shall then be adjusted in accordance with (1) or (2) below, whichever is applicable.

(1) Item 4 is greater than item 3

If item 4 is greater than item 3, the sum of item 2 plus item 4 should be divided into item 1 (State reserve for group 1-C farms). The resulting ratio should be carried at least three places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group 1-C ratio". Such ratio should then be multiplied by the entries in column 11 and the resulting products entered in column 13 on the respective lines. For all other group 1-C farms, enter in column 13 the result obtained by multiplying such ratio by 5.0. The entries in column 13 should then be summarized. The total of column 13 should not exceed the State reserve for new growers as shown in item 1. If the State reserve is not exceeded, the entries in column 13 will be the acreage allotments for group 1-C farms and shall be transferred to column 15. The copies of Forms ACP-108 shall be detached and retained in the State office files. The original Forms ACP-108 shall then be transmitted to the county offices and the county committees instructed to notify the operators of their 1940 cotton acreage allotments, as shown in column 15, as provided in section 8 hereof.

(2) Item 4 is less than item 3

If item 4 is less than item 3, subtract item 4 from the State total of column 12 (c) and enter the remainder to the right of item 5. Divide item 5 by the entry to the right of such item. The resulting ratio should be carried at least four places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group 1-C Ratio". Such ratio should then be multiplied by that part of each entry in column 12 (c) that is in excess of 5.0 acres and to the resulting products add 5.0 and enter in column 15 on the respective line.

The entries in column 11 shall be transferred to column 15, and the total of the adjusted acreage allotments, as entered in column 15, must not exceed item 1. The copies of Form ACP-108 shall

be detached and retained in the State office files. The original Forms ACP-108 shall then be returned to the county offices and the county committees instructed to notify the operators of their 1939 cotton acreage allotments, as shown in column 15, as provided in section 8 hereof.

If, after allotments have been determined as indicated above, applications for allotments are filed by other group 1-C farms, allotments for such late farms shall be determined in accordance with the applicable procedure above.

In a State where the allotment computed for a 1-A farm is less than 5 acres and the total of columns 11 and 12 (c) exceeds the reserve for 1-C farms, the total of columns 11 and 12 (c) will be divided into the available reserve. The resulting ratio will be applied to the entries in columns 11 and 12 (c) and the result entered in column 15. The total of column 15 must not exceed the reserve for 1-C farms.

D. ACCOUNTING FOR ALL ALLOTMENTS

The State office will keep an accurate record of the county totals of all data in connection with 1940 farm cotton acreage allotments. 1940 County Cotton Analysis Sheets should be executed in triplicate for group 1-A and group 1-B for each county. The 1940 County Cotton Analysis Sheets for group 1-A and group 1-B farms in each county will be transmitted in duplicate to the Washington office as soon as allotments in both groups have been finally approved by the State office. A report for group 1-C farms will be made in triplicate and two copies thereof transmitted to the Washington office as soon as allotments have been approved for group 1-C farms.

Sec. 4. Distribution of 4-percent State reserve. - The procedure for establishing allotments as set forth in sections 1 through 3 hereof will be followed in all States where the 4-percent State reserve is sufficient to make full allotments pursuant to Section 344 (g) (1) and (2) of the Agricultural Adjustment Act of 1938, as amended, since allotments determined in accordance with such procedure automatically include allotments provided for in Section 344 (g) (1) and (2) of the Act. In such States subsections A and B of this section 4 shall be disregarded. Not in excess of 50 percent of the 4-percent State reserve remaining after making full allotments pursuant to Section 344 (g) (1) and (2) may be used to increase allotments pursuant to Section 344 (g) (3) as provided in subsection C of this section 4.

In States in which the 4-percent State reserve is insufficient to make full allotments pursuant to section 344 (g) (1) and/or (2), final farm acreage allotments for counties to which the instructions contained in subsections B (5) and B (6) of section 3 are not applicable, will be determined in accordance with subsection A or B, whichever is applicable, of this section 4. Subsection C of this section 4 shall be disregarded in such States.

The 4-percent State reserve is to be allotted to counties and farms by allotting in the order named and in so far as the acreage available will permit (a) the additional acreage to be allotted pursuant to Section 344 (g) (1); (b) the additional acreage to be allotted pursuant to Section 344 (g) (2); and (c) the additional acreage to be allotted pursuant to Section 344 (g) (3).

A. PURSUANT TO SECTION 344 (g) (1)

(The procedure outlined below will be used only in the event the 4-percent State reserve does not exceed the acreage required to make full allotments pursuant to Section 344 (g) (1) of the Act.)

Data for all counties in the State not receiving allotments in accordance with the instructions contained in section 3 hereof shall be summarized as outlined in Table I.

TABLE I

		Number					Per
	Acreage	1-A	County	Excess	Column 6	centage	
	allotment	farms	Total	allot-	acreage	adjusted	factor
	to 1-B	times	(cols. 2 + 3)	ment	required	to 4 -	(col. 5)
County	farms	5.0	2 + 3	(item 1)	for full	percent	col. 7+
	(item 2)	acres		Form	exemption	State	divided by
	Form	(item		ACP-108)	(col. 4	reserve	col. 4)
	ACP-108)	4, Form			- 5)		
		ACP-					
		108)					
1	2	3	4	5	6	7	8
Total							

The data necessary to execute Table I shall be taken from the source indicated in the heading of each column. Entries in columns 6, 7, and 8 should be made only when the entry in column 4 is in excess of the entry in column 5. After this determination has been made for each county, the total of the entries in column 6 will exceed the 4-percent State reserve if allotments are to be made pursuant to this subsection A and it will be necessary, therefore, to reduce the entries in column 6 pro rata for all counties to the amount of the 4-percent State reserve. The resulting acreage should be entered in column 7 as the (g) (1) allotment for each county and the total of column 7 must equal the 4-percent State reserve.

For each county receiving an apportionment from the 4-percent State reserve a percentage factor shall be determined by dividing the sum of the entries in columns 5 and 7 by the entry in column 4 and

shall be entered in column 8. Such percentage factor (carried one place beyond the decimal point) shall be applied to the acreage allotments shown in column 6, Form ACP-108, for group 1-B farms and the result entered in column 15, Form ACP-108, as the final acreage allotment for the farm. The indicated acreage allotment for all group 1-A farms in such counties will be the percentage factor times 5.0 acres and the indicated allotment shall be entered in column 12, Form ACP-108. Final allotments for farms in these counties will be determined in accordance with subsection B (8) of section 3 hereof and allotments will be accounted for as provided in subsection D of that section.

For those counties shown in column 1 for which columns 6, 7, and 8 are not executed because column 4 did not exceed column 5, it will be necessary to compute and apply a final second factor and not use the county cotton ratio. The allotments in column 11 plus item 5 for these counties must not exceed item 3. Final allotments for farms in these counties will be determined in accordance with subsections B (7) and B (8), section 3, and allotments will be accounted for as provided in subsection D of that section.

B. PURSUANT TO SECTION 344 (g) (2)

(The procedure outlined below will be used only in the event the acreage remaining in the 4-percent State reserve after making full allotments pursuant to section 344 (g) (1) of the Act does not exceed the acreage required to make full allotments pursuant to Section 344 (g) (2) of the Act.)

(1) Determination of eligible counties

If the State reserve is not sufficient to make full allotments, pursuant to Section 344 (g) (1) and (2), it will be necessary to limit the total of such allotments to the available reserve. The available reserve shall be apportioned among eligible counties so that all counties will receive an "adjusted" second factor which is not less than a minimum percent of the county cotton ratio. As provided hereinafter, where the amount representing the county's pro rata share of the 4 percent reserve plus item 1 for the county is not more than enough to meet the (g) (1) requirement for the county, no factor will be used in computing final allotments, and therefore, each 1-A farm in such a county will receive 5 acres as the computed allotment. The "adjusted" second factor for the county shall be determined in accordance with the following procedure:

It will be necessary first to tabulate pertinent data from Forms ACP-108 for all counties not receiving allotments under section 3 in order to determine the counties which are eligible to receive a portion of the 4-percent State reserve, pursuant to section 344 (g) (2). For all counties which would have fallen under paragraph (c) or

(d), subsection B (5) of section 3, for which the entry in column 10 would be the county cotton ratio, it will be necessary to apply the county cotton ratio in column 10, encircling the entries which are limited by column 6 and which are raised to 5.0 acres. A revised "preliminary second factor" should then be computed in a manner similar to that outlined in subsection B (4), section 3 hereof.

The additional acreage required to make full allotment pursuant to Section 344 (g) (1) and (2) will be determined by executing Table I and the following Table II for all counties which have not received allotments under section 3.

TABLE II

Column number and heading	Source of information
1. County <u>1</u> /	: Enter counties not receiving : allotments under sec. 3 hereof
2. Total county allotment	: Item 1, Form ACP-108
3. Indicated allotments for group 1-B farms	: Item 2, Form ACP-108
4. Recommended reserve for 5- to 15-acre farms	: Item 7, Form ACP-108
5. Indicated allotment for group 1-A farms	: Column 8 (b)+9 (b), or column : 10, whichever is applicable, : Form ACP-108
6. Additional acreage required	: Columns 3+4+5 - column 2

1/ Include all counties for which (a) item 12, ACP-108, has been entered in the heading of column 7 and is in excess of item 14, and (b) counties for which item 12 has been entered in the heading of column 10 as provided above.

The total of column 6, Table II, will be the additional acreage required to make full allotments pursuant to Section 344 (g) (1) and (2).

Data for all counties not receiving allotments under section 3 hereof will be tabulated as outlined in Table III.

TABLE III

Item 1. _____						
County	:	:	:	:	:	:
	: County	: Prelimin-	: Total tilled	: Acreage	: available	: Additional
	: cotton	: inary	: acreage	: for allot-	: acreage	: required
	: ratio	: second	: adjusted	: ment to	: for g (1)	: allotments
	: (item 12,	: factor	: on farms	: farms rep-	: (column 6,	: Table I)
	: Form	: (item 14,	: represented	: resented	: (column 6,	: Table I)
	: ACP-108)	: Form	: in col.	: in col.		
	:	: ACP-108)	: 9 (b) or	: 9 (b) or		
	:	: 1/	: col. 10	: col. 10,		
	:	:	: ACP-108 2/	: ACP-108 3/		
1	: 2	: 3	: 4	: 5	: 6	
	:	:	:	:	:	
Total	: xxx	: xxx	: xxx	: xxx	: xxx	

Ratio relative (col. 2 ÷ col. 3) ÷ 1.80)	:	:	:	:	:
	: Trial	: Allotment	: allotment	: Additional	: Additional
	: factor	: on basis	: on basis	: allotment	: allotment
	: (col. 2	: of trial	: of trial	: (higher of	: column 6 or
	: ÷ 1.80)	: factor	: factor	: column 6 or	: column 10)
	:	: (col. 4 X	: (col. 9 -	:	:
	:	: col. 8)	: col. 7)	:	:
7	: 8	: 9	: 10	: 11	
	:	:	:	:	
	:	:	:	:	
xxx	: xxx	: xxx	:	:	

- 1/ If column 10, Form ACP-108, has been executed enter the revised "preliminary second factor."
- 2/ Enter the result obtained by dividing the total of column 9 (b) (or column 10 minus the sum of the encircled entries, whichever is applicable), Form ACP-108, by the entry in column 2.
- 3/ Item 3, Form ACP-108, minus item 7 minus column 8 (b) (or the encircled entries in column 10, whichever is applicable). Enter zero for any county where item 3 is zero.

Enter in item 1 at the top of Table III the amount of the 4-percent State reserve.

Columns 1 through 7 shall be executed as indicated in the column headings for all counties for which the county cotton ratio (item 12, Form ACP-108) is entered in the heading of column 7 or column 10, Form ACP-108, in accordance with the instructions in section 3, hereof.

Column 8 shall be executed for each county for which the entry in column 7 is greater than 1.80 (including all counties for which the entry in column 3 is 0) by dividing the entry in column 2 by 1.80. Columns 9, 10, and 11 shall be executed as indicated for each county for which there is an entry in column 8.

Column 11 shall be totaled and if the total of column 11 is less than item 1, additional columns shall be used to determine a new trial factor. A new trial factor should be determined by reducing the divisor from 1.80 by intervals of .10 (1.70, 1.60, 1.50, etc.) until a trial factor is obtained which results in additional allotments in excess of item 1. After such trial factor is obtained, a factor which results in additional allotments approximately equal to (but not in excess of) item 1 shall be obtained by interpolation. For example, if it is found that 1.30 is the first divisor which results in additional allotments in excess of item 1, such divisor shall be increased by intervals of .01 (1.31, 1.32, 1.33, etc.) until a final trial factor is obtained which results in additional allotments approximately equal to (but not in excess of) item 1.

Counties for which the entry in column 7, Table III, is less than the divisor used in determining the final trial factor shall not share in the 4-percent State reserve. For those counties it will be necessary to compute and apply a final second factor and not use the county cotton ratio. The allotments in column 10 or column 11, whichever is applicable, Form ACP-108, plus item 7 for these counties, must not exceed item 3. Final allotments for farms in these counties will be determined in accordance with subsections B (7) and B (8), section 3, and allotments will be accounted for as provided in subsection D, section 3, hereof.

(2) Distribution among eligible counties

The final trial factor for each county for which the divisor used in determining the final trial factor is equal to or greater than such final factor shall be entered in column 2 of the following Table IV. The distribution of the 4-percent State reserve among eligible counties shall be shown in Table IV as follows:

TABLE IV

County 1/	: Adjusted :Additional :	: (g) (2)
	: prelim- :allotments : (g) (1) :	: allot-
	: inary : (last :allotment :	: mont
	: second : column : (col. 6, : (col. 3 -	
	: factor :Table III) :Table I) :	: col. 4)
1	: 2 : 3 : 4 :	: 5
	:	:
	:	:
Total	: xxx :	:

1/ Include only those counties for which the percentage in column 7, Table III, is equal to or greater than the divisor used in determining the final trial factor.

The adjusted preliminary second factor entered in column 2, Table IV, shall be used in determining a final second factor (for the counties listed in Table IV) in accordance with the following instructions; provided that, if column 10 has been executed, the entries in columns 8 (b) and 9 (b) shall be disregarded and the encircled entries in column 10 shall be used in lieu of the entries in column 8 (b).

(i) Multiply the divisor used in determining the final trial factor by 5.0 acres to obtain the acreage breaking point for entries in column 9 (b), Form ACP-108, for which the allotment will be 5.0 acres or less when the second factor is applied.

(ii) Multiply each entry in column 9 (b), which is between the figure obtained under (i) and 5.0 acres, by the reciprocal of the divisor used in determining the final trial factor and enter in column 9 (a) the amount by which the result is less than 5.0 acres.

For example, if such divisor is 1.50, the acreage breaking point determined under (i) above would be 7.5 acres. The reciprocal of this percentage is 0.6667 ($1 \div 1.50 = 0.6667$). If the entry in column 9 (b) for a farm is 6.2, enter 0.9 in column 9 (a). ($5 - (6.2 \times 0.6667) = 0.9$).

(iii) Such reciprocal should be applied to the entry in column 7, Form ACP-108, if there is an entry in column 8 (b) in the same line and the amount, if any, by which the result is less than the entry in column 8 (b) should be entered in column 8 (a).

For example, if the entry in column 7 for a farm is 25.0 and the entry in column 8 (b) is 18.0 and the reciprocal is 0.6667, enter 1.3 in column 8 (a). ($18.0 - (0.6667 \times 25.0) = 1.3$)

(iv) From the sum of (1) item 3, (2) the total of column 8 (a), and (3) the entry in column 3, Table IV, subtract the sum of (1) item 7, (2) the total of column 8 (b) and (3) the total of column 9 (a). 1/

(v) Divide the amount obtained under (iv) by the tilled acreage adjusted used in computing the preliminary second factor (or the revised "preliminary second factor"). The decimal fraction resulting will be the final second factor and should be carried at least four places beyond the decimal point and entered in the heading of column 10 (or column 11 if column 10 has been executed), Form ACP-108.

1/ If item 2, Form ACP-108, exceeds item 1, the acreage under IV will be obtained by subtracting from the sum of (1) item 1, (2) the entry in Col. 3 of Table IV, and (3) 8 (a), the sum of (1) item 2, (2) the total of Col. 8 (b), and (3) the total of Col. 9 (a).

The final second factor determined as indicated above shall be applied in accordance with the instructions contained in subsection B (6), section 3 hereof, except that column 11 will be used in lieu of column 10 if column 10 has already been executed. The allotments in column 10 or column 11, whichever is applicable, plus item 7 for such counties must not exceed item 3 plus the entry in column 3, Table IV. Final allotments for such counties will be determined in accordance with subsections B (7) and B (8), section 3, and allotments will be accounted for as provided in subsection D, section 3, hereof.

C. PURSUANT TO SECTION 344 (g) (3)

(The procedure outlined below will be used only in the event the 4-percent State reserve exceeds the acreage required to make full allotments pursuant to Section 344 (g) (1) and (2) of the Act.)

After allotments have been made in accordance with subsections A and B above, or after the acreage necessary to make such allotments has been estimated from the acreage allotted under Section 344 (g) (1) and (2) of the Act in 1939, 50 percent of the remainder of such reserve, if any, will be used pursuant to Section 344 (g) (3) to make additional allotments to farms receiving indicated allotments which are determined in accordance with the instructions contained in paragraph (7) (b), subsection B, section 3, hereof, to be inadequate and not representative in view of past production on the farms.

If an estimate is made as to the acreage required under Section 344 (g) (1) and (2) of the Act in 1940, such estimate will be closely and carefully made and based on and not less than the acreage used for such purpose in 1939.

Fifty percent of the acreage remaining in the 4-percent State reserve after allotments have been made pursuant to Section 344 (g) (1) and (2) of the Act, less that portion of such acreage which the State committee determines is necessary for use in correcting errors and for providing allotments for farms not included in the original tabulation, shall be allotted (1) to farms receiving an indicated allotment of 15 acres or more in counties in which the final factor for 1940 is less than 40 percent $\frac{1}{2}$, (2) the farms receiving an indicated allotment of 15 acres or more in any county in which the State committee determines that allotments as otherwise determined are inadequate and not representative in view of past production, and (3) to any farm for which the allotment as otherwise determined is inadequate and not representative in view of past production in counties for which the maximum reserve for 5- to 15-acre farms is less than 100 acres.

1/ The final factor for this purpose only may be estimated from 1939 data if necessary. This estimate may be made by dividing the 1940 county allotment by the 1939 county allotment and multiplying the resulting percentage by the final factor used in 1939. Attention should be given those counties in which a relatively large acreage was allotted to new growers in 1939, since such farms will receive allotments for 1940 from the regular county allotment thus causing a possible decrease in the county factor.

The acreage allotted under (1) above for any State shall not be less than 50 percent of the total acreage to be allotted under (1), (2), and (3) and may include the total of such acreage.

If in any State the acreage available for allotment under (1), (2), and (3) above is not more than 5,000 acres and the State committee determines that the procedure for distributing the acreage under (1) above will not result in equitable allotments, the State committee may determine the procedure to be used in apportioning all of such acreage to counties; provided that the formula used by the State committee in making such apportionment must be approved by the Director of the East Central Division prior to such apportionment.

If in any State the acreage available for allotment under (1), (2), and (3) above is more than 5,000 acres and the State committee determines that the procedure for distributing the acreage under (1) above will not result in equitable allotments, the State committee may determine the procedure to be used in apportioning not in excess of one-half of the total acreage under (1), (2), and (3) above to counties provided that the formula used by the State committee in making such apportionment is fair and equitable to all counties in the State and is approved by the Director of the East Central Division prior to such apportionment.

The acreage under (1) above shall be allotted to counties receiving final factors for 1940 of less than 40 percent $\frac{1}{2}$, and the amount to be apportioned each county shall be determined in accordance with Table V.

TABLE V

1. 50 percent of (g) (3) acreage 2. Reserve for lates and errors

Column number and heading	Source of information
1. County	: Enter the name of each county : for which the final cotton factor : is less than 40 percent $\frac{1}{2}$:
2. Estimated final factor	: $\frac{1}{2}$

Column number and heading	Source of information
3. Weight factor	Enter the applicable percentage as follows:
	Column 2: Column 3: (percent)
	Less than 0.31 100
	0.31 - 0.3199 90
	.32 - .3299 80
	.33 - .3399 70
	.34 - .3499 60
	.35 - .3599 50
	.36 - .3699 40
	.37 - .3799 30
	.38 - .3899 20
	.39 - .3999 10
4. 1940 county cotton allotment	As furnished by the Washington office
5. Extension	Column 3 times column 4
6. Additional allotment	Column 5 times ratio (available reserve for this apportionment divided by the total of column 5)

1/ The final factor for this purpose only may be estimated from 1939 data if necessary. This estimate may be made by dividing the 1940 county allotment by the 1939 county allotment and multiplying the resulting percentage by the final factor used in 1939. Attention should be given those counties in which a relatively large acreage was allotted to new growers in 1939, since such farms will receive allotments for 1940 from the regular county allotment, thus causing a possible decrease in the county factor.

As indicated in the heading of column 3, a weight factor will be determined for each county. For example, if the final factor for a county is 0.3564 the entry for column 3 would be 50 percent. The factor to be used in obtaining column 6 will be obtained by dividing that portion of the acreage which is to be allotted in accordance with Table V to counties having factors of less than 40 percent, by the total of column 5.

Sec. 5. Administrative areas.

A. DETERMINATION OF COUNTIES IN WHICH ADMINISTRATIVE AREAS MAY

BE DESIGNATED:

(The procedure outlined in this section 5 will be used only in the event administrative areas were not established for 1939 pursuant to Section 344 (f) of the Act.)

If State and county committeemen determine that administrative areas may be necessary to prevent discrimination among such areas in additional counties because of different conditions, including types, kinds, and productivity of the soil, after determining such counties, the following methods may be used, together with any other available data which will serve as an indication of the need for administrative areas, in finally determining whether administrative areas will be established.

(1) Determination of ratios of 1937 base and 1937 planted acreage to cropland by communities established for 1935 under the Bankhead Act.

The tabulation outlined below should be made by counties as indicated by the letter A, B, etc., shown in the reference to a Bankhead application in section VI of the 1937 work sheet. If it is believed that the communities used in connection with the Bankhead Act in 1935 do not divide the county into different areas with respect to soil types and type of farming, then the county office should segregate the 1937 work sheets into areas which are similar with respect to soil types and type of farming. The county office should tabulate the data outlined below for each community.

Column number and heading	Source of information
1. 1937 work sheet serial number	: 1937 work sheet
2. 1937 cropland	: Most available source
3. 1937 cotton base acreage	: Most available source
4. 1937 planted acreage	: Form ECR-313
5. Ratio of 1937 cotton base to 1937 cropland	: Column 3 divided by column 2
6. Ratio of 1937 planted acres to cropland	: Column 4 divided by column 2

When the above tabulation has been completed, the State office should compute columns 5 and 6 (weighted) for each community or area as the case may be. A comparison of these ratios may indicate that administrative areas are needed, if there is a substantial variation in ratios as between communities or areas of the county. If such ratios do not vary materially for different sections of the county, it is likely that administrative areas should not be set up.

The ratios may be plotted on a county outline map as a further aid in determining the necessity for administrative areas.

B. DETERMINATION OF ADMINISTRATIVE AREA BOUNDARY LINES

If it is determined that administrative areas are necessary for a county, a map of the county should be obtained. The boundary line of each administrative area should be outlined by the county committee on a map of the county with the aid of the community committeemen, or others, as are necessary.

DETERMINATION OF COTTON ACREAGE ALLOTMENTS FOR ADMINISTRATIVE AREAS

(This procedure is to be used for determining allotments for administrative areas in all counties, including those counties for which administrative areas were established in 1939.)

When the boundary lines of the administrative areas have been determined, the county committee should make a separate tabulation on Form ACP-108 for the farms in each area. These data should then be summarized for each area and for the county. The 1937 planted plus diverted acreage for each area divided by the total of such acreage for the county will be the percentage to be used in apportioning the 1939 county acreage allotment to each administrative area in the county.

Allotments to the farms within each administrative area shall be made by distributing the allotment for each administrative area as provided herein.

D. DETERMINATION OF AVERAGE YIELDS FOR ADMINISTRATIVE AREAS

A 1940 average cotton yield shall be established for each administrative area within any county upon the basis of the average yield in each such area during the period 1935-39, inclusive, taking into consideration abnormal weather conditions. The weighted average of the average yields established for all administrative areas within any county shall conform to the county limit determined for such purpose under the 1940 program.

(1) Tabulation of annual data

Data for each farm shall be tabulated from Form ECR-313 by administrative areas as follows:

	Area A					Area B				
	: Percent: Ad- : Plant-: Produc-					: Percent: Ad- : Plant-: Produc-				
: Yield: of 5- : just- : ed : tion						: Yield: of 5- : just- : ed : tion				
: : year : ed acre- : (col. 3						: : year : ed acre- : (col.				
: : average yield: age : x col. 4)						: : average yield: age : x col.				
: 1 : 2 : 3 : 4 : 5						: 1 : 2 : 3 : 4 : 5				
1935	:	:	:	:	:	:	:	:	:	:
1936	:	:	:	:	:	:	:	:	:	:
1937	:	:	:	:	:	:	:	:	:	:
1938	:	:	:	:	:	:	:	:	:	:
1939	:	:	:	:	:	:	:	:	:	:
	:	xxx	xxx	:	:	:	xxx	xxx	:	:
Total:	:	:	:	:	:	:	:	:	:	:
5-yr.:	:	:	:	:	:	:	:	:	:	:
aver-:	:	xxx	xxx	xxx	:	:	xxx	xxx	xxx	xxx
age	:	:	:	:	:	:	:	:	:	:

(a) Enter in column 1 the average yield for each year and the 5-year simple average determined by dividing the total of the yields for each year in the 5-year period by 5.

(b) Enter in column 2 for each year the percentage (carried at least one place beyond the decimal point) obtained by dividing the yield for such year by the 5-year average in column 1.

(c) Enter in column 3, 120 percent of the 5-year average yield in column 1 for each year for which the percentage in column 2 is greater than 120 percent. Enter in column 3, 80 percent of the 5-year average yield for each year for which the percentage in column 2 is less than 80 percent. For all other years transfer the yield in column 1 to column 3.

(d) Enter in column 4 the planted acreage for each year from the farm data tabulation for the respective administrative area prepared in accordance with the instructions contained in (1) above.

(e) Enter in column 5 for each year the production obtained by multiplying the adjusted yield in column 3 by the planted acreage in column 4 on the respective line.

(f) The totals of columns 4 and 5 shall be entered in the spaces provided and the weighted average yield of such acreage and the production figure shall be entered in the space at the bottom of column 3.

If there are more than two administrative areas within the county, an additional column shall be provided for each area.

(3) Final determination of average yield.

The 5-year weighted average yield in the last line, column 3, of the yield adjustment tabulation shall be used in determining the normal yield for such administrative area. The normal yield for each administrative area shall be determined as follows:

Item 1. _____	Item 2. _____	Item 3. _____
Area	: Total : : acreage: Adjusted: : allot- : 5-year : times : times : : ment : yield : column 2): item 3) : yield	: Production: Production: Adminis- : (column 1 : (column 3 : trative area : normal
	: 1 : 2 : 3 : 4 : 5	
A	:	:
B	:	:
County Total	: : xxx :	:

(a) Enter as item 1 the 1940 county yield limit furnished by the Washington office.

(b) Enter in column 1 the total of the acreage allotments in each administrative area as shown in column 15 or 18, whichever is applicable, Form ACP-108, and enter the county total in the space provided.

(c) Enter as item 2 the production obtained by multiplying the county total of column 1 by the yield in item 1.

(d) Enter in column 2 the 5-year weighted average yield shown in the last line, column 3 of the yield adjusted tabulation.

(e) Enter in column 3 the production figure obtained by multiplying the entry in column 1 for each administrative area by the entry in column 2 and enter the county total of column 3 in the space provided.

(f) If the county total of column 3 is not equal to the production figure in item 2, it will be necessary to adjust the yields in column 2. The adjustment factor (carried at least four places beyond the decimal point) shall be obtained by dividing the production in item 2 by the county total production in column 3 and shall be entered as item 3. Enter in column 4 the production for each administrative area obtained by multiplying the production in column 3 by the adjustment factor in item 3. The total of column 4 must equal item 2.

(g) Enter in column 5 the normal yield (rounded to the nearest whole pound) for each administrative area determined by dividing the respective production in column 4 by the acreage allotment in column 1 of the same line.

Normal yields for farms within each administrative area shall be determined as provided in section 8 hereof.

Sec. 6. Redetermination of erroneous 1940 cotton acreage allotments.

This outlines the procedure for handling cotton farms (1) which are eligible for 1940 cotton acreage allotments other than as "New farms" and which were omitted from the tabulation on ACP-108 or (2) for which, due to erroneous transcription of data, the 1940 cotton acreage allotment was determined erroneously; or (3) which for 1940 will be "split" into two or more tracts or will be "combined" with other tracts.

For such cases, the State office should require the county office to submit Form ACP-108 marked "Change Sheet" containing in the first 15 lines the original data used in computing the allotments for 1940 in each of the columns through 15, and in lines 21 through 35 the correct data through column 6 and in column 14. The related data should be designated by the same letter. Upon receipt of the "Change Sheet" the State office should compute the allotments in lines 21 through 35 of ACP-108 on the basis of the correct data.

Totals of the original data in the first 15 lines should be entered in red as follows:

- (1) On line 16 enter in red the column totals of data for l-B cases;
- (2) On line 17 enter in red the column totals of data for l-A cases; and
- (3) On line 18 enter in red the column totals of data for l-B and l-A cases.

Totals of the correct data in the lines 21 through 35 will be entered in blue as follows:

- (1) On line 36 enter in blue the column totals of data for l-B cases;
- (2) On line 37 enter in blue the column totals of data for l-A cases; and
- (3) On line 38 enter in blue the column totals of data for l-B and l-A cases.

The amounts by which the red totals on line 16 for l-B farms exceed the blue totals on line 36 for l-B farms should be entered in red on line 39; and the amounts by which the blue totals on line 36 for l-B farms exceed the red totals on line 16 for l-B farms should be entered in blue on line 39. The amounts by which the red totals on line 17 for l-A farms exceed the blue totals on line 37 for l-A farms should be entered in red on line 40; and the amounts by which the blue totals on line 37 for l-A farms exceed the red totals on line 17 for l-A farms should be entered in blue on line 40.

The amounts by which the red totals on line 39 exceed the blue totals on line 40 should be entered in red on the "Total" line. The amounts by which the blue totals on line 40 exceed the red totals on line 39 should be entered in blue on the "Total" line. If the red total on line 39 equals the blue total on line 40, zero should be entered on the "Total" line. If the total on line 39 is red and the total on line 40 also is red, the sum of such totals should be entered in red on the "Total" line. If the total on line 39 is blue and the total on line 40 also is blue, the sum of such entries will be entered in blue on the "Total" line.

In maintaining the county summaries current, the red totals on lines 39 and 40, respectively, of the "Change Sheet" columns should be subtracted from the regular "County Summary" column totals for l-B farms and l-A farms, respectively, and the blue totals on lines 39 and 40, respectively, of the "Change Sheet" should be added to the regular "County Summary" column totals for l-B farms and l-A farms, respectively. The State summary should also be kept current reflecting the correct column totals for l-B and l-A farms.

The State reserve for handling these cases may be used in the order of receipt of such cases. Each correct allotment should be computed by the State office in lines 21 through 35 of the "Change Sheet" on the basis of the final factor for the county (in Virginia and Kentucky, in deficit counties, by the method used for 1-B and 1-A farms). If the State reserve (as increased by any acreage gained in handling any of these cases) is exhausted, the State should handle additional cases in the same manner as indicated in the foregoing, except that the acreage entered by the State office in columns 11, 12, and 13 will be the smaller of (1) the regular entries for such column or (2) the amount available from the tracts involved; and the entries in such columns (if smaller than the regular entries) will be enclosed in parentheses. The regular entries in such cases should be entered immediately above such smaller figures also and enclosed by parentheses.

After completing the "Change Sheet", making changes on the County Summaries and correcting the State Summary, the State office should return the original of the "Change Sheet" to the county office with instructions to notify the 1939 farm operators of the revised allotments and to make the necessary changes or notations on Form ECR-313 and the original ACP-108. Where 1-C farms are involved in any of these cases, the acreage gained or lost will be kept on a separate county and State record and will not be added in either blue or red totals for 1-B or 1-A farms.

Sec. 7. Apportionment of released cotton acreage allotments

A. COUNTY OFFICE INSTRUCTIONS

(1) General

Those parts of 1940 cotton acreage allotments released by farms because they will not be used shall be reapportioned to other farms in accordance with these instructions. The county committee shall designate the farms within the county to which such allotments shall be reapportioned basing its designation upon the character and adaptability of the soil and other physical facilities affecting the production of cotton and the need of the operator for an additional allotment to meet the requirements of the families engaging in the production of cotton on the farm.

(2) Release of unused allotments

Before reapportioning to individual farms within the county any unused cotton acreage allotments released by other farms, it will first be necessary to obtain a full summary of all cotton acreage allotments which have been released in whole or in part by each farm. Each operator desiring to release any part or all of the cotton acreage allotment for his farm shall execute a survey sheet entitled "Release of Unused 1940 Cotton Acreage Allotment", and file such form with the county office not later than the date set by the State committee which

date shall not be later than April 15, 1940. The operator's signature must be witnessed and also must be verified in the county office and checked by the county committee.

As the survey sheets are received in the county office the name of the operator, serial number of the farm, and the 1940 cotton acreage allotment for the farm shall be verified by checking against the appropriate entries on Form ACP-108. If any item on the survey sheet is found to be in error, the form shall be returned to the operator for correction and re-execution.

If the acreage that will be planted to cotton in 1940 is not definitely known it will be necessary to use the acreage intended to be planted as a basis for determining the 1940 planted cotton acreage on the farm.

A county summary of the survey sheets for farms releasing 1940 cotton acreage allotments shall be prepared on a columnar listing sheet in accordance with the following instructions:

TABULATION I

Column number and heading	Source of information
1. 1940 serial number	Form ACP-108 or survey sheet
2. 1940 operator	Column 3, Form ACP-108 or survey sheet
3. 1940 cotton allotment	Column 15, Form ACP-108 or survey sheet, item 1
4. Intended planted acreage reported by operator	Item 2, survey sheet
5. Acreage available for release as reported by operator	Item 3, survey sheet
6. Acreage released	The smaller of (1) the entry in column 5 or (2) the acreage obtained by subtracting the entry in column 4 from the entry in column 3
7. Revised 1940 allotment	Column 3 minus column 6

The sum of the entries in column 6 will be the total released cotton acreage allotments in the county.

(3) County allotment of released acreage.

The unused acreage available for reapportionment shall include (1) the smaller of (a) the acreage released in the county, or (b) 100 acres plus 50 percent of the result obtained by subtracting 100 from the total unused acreage released within the county, and (2) any part of the State reserve of released allotments apportioned to the county, provided that, in any county in which the released cotton acreage available for reapportionment is less than 100 acres, the county committee may release to the State committee all or any portion of such released acreage for use as provided in B (1) of this section 7.

A county computation sheet shall be prepared in triplicate for determining the amount of such acreage available for farms within the county in accordance with the following instructions:

COUNTY COMPUTATION SHEET

		Acres
1. Total county unused acreage released (column 6, tabulation I)	:	
	:	
	:	
2. Item 1 (if more than 100 acres) minus 100	:	
	:	
3. 50 percent of item 2	:	
	:	
4. Item 3 plus 100	:	
	:	
5. County unused acreage available for reapportionment (smaller of items 1 and 4)	:	
	:	
6. County reserve for correction of errors and for late work sheets	:	
	:	
7. Released acreage available for making additional allotments (item 5 minus item 6)	:	
	:	
8. Released acreage allotment allocated to county from State reserve (to be filled in by State office)	:	
	:	
9. Total released acreage available for reapportionment (item 7 plus item 8 to be filled in by State office)	:	
	:	
10. Released acreage reapportioned (total of column 17, Form ACP-108)	:	
	:	
	:	
11. Number of farms releasing unused acreage allotments	:	Farms
	:	
	:	
12. Number of farms receiving additional allotments (total number of entries in column 17, Form ACP-108)	:	
	:	

Irrespective of the amount of acreage released the county committee shall execute items 1 through 7 of the county computation sheet and within 2 days after the closing data for accepting survey sheets transmit the original and one copy to the State office for execution of items 8 and 9. Items 10 through 12 shall be executed in accordance with further instructions contained in this section 7.

The county reserve, if any, provided in item 6 shall be used in accordance with the instructions contained in sections 3 and 6 hereof.

(4) Apportionment of county allotment of unused acreage released

(a) Eligible farms. - Each farm will be eligible to receive an additional allotment from the county reserve of unused acreage except the following which shall be identified by inserting a check mark (✓) immediately to the right of column 18, Form ACP-108; (1) all farms included in tabulation I, (2) all farms with an entry in column 15 in excess of the entry in column 13, Form ACP-108, and (3) group 1-C farms. All column references in the remainder of this section 7 refer to Form ACP-108 unless otherwise stated.

(b) Apportionment to eligible farms. - The county committee in reapportioning the available acreage to farms shall first set aside sufficient acreage for correcting unavoidable errors in farm acreage allotments, including any increase in allotments because farms have become reconstituted in 1940, as well as to provide for allotments to late cases. In reapportioning the remainder of the released acreage, if any, the county committee shall consider the character and adaptability of the soil and other physical facilities related to the production of cotton on the farm, together with the needs of the operator for an additional allotment, based upon the requirements of the families engaged in the production of cotton thereon. In most cases, the entry in column 6 is a good indication of the farm's adaptability to the production of cotton. The relation of the cotton acreage allotment shown in column 15 to the entry in column 14 reflects the need of additional cotton acreage allotment for such farm in 1940 based on the inadequacy of such allotment in view of the past acreage devoted to cotton production.

The county committee shall consider farms progressively in accordance with the following conditions in reapportioning the county reserve of released acreage. In making allotments to individual farms the committee shall consider the amount of family labor available, the acreage of cash crops other than cotton grown by such families, the adaptability of such labor for cotton production as well as the equipment on the farm suitable for cultivating cotton.

1. Farms for which the entry in column 15 equals the entry in column 14 shall receive first consideration for additional allotments. For example, if the entries in columns 15 and 14 equal 20, such farms should be given first consideration based upon the production factors in the preceding paragraph.

2. Farms for which the entry in column 15 slightly exceeds the entry in column 14 shall receive consideration for additional allotments after the farms mentioned in paragraph (1) above have been considered. For example, if the entries in columns 15 and 14 are 41 and 40, respectively, such farms should be given next consideration for an allotment.

3. All other eligible farms shall be considered progressively, in so far as the county reserve of released acreage will permit, in accordance with the percentage increase of the entry in column 15 over the entry in column 14. For example, if the entry in column 15 is 110 percent of the entry in column 14 for farm A, whereas for farm B such percentage is 115 percent, farm A should be considered before farm B.

(5) Execution of column 16, Form ACP-108

Enter the released acreage shown in column 6, Tabulation I in the appropriate line of column 16. The total of column 16 must equal the total of column 6, Tabulation I.

(6) Execution of column 17, Form ACP-108

Enter the additional acreage reapportioned to eligible farms in the appropriate line of column 17.

(7) Execution of column 18, Form ACP-108

Enter in column 18 the smaller of (1) the entry in column 15 plus the entry in column 17 or (2) the entry in column 13. If the sum of the entries in columns 15 and 17 in any line exceeds the entry in column 13, the entry in column 17 shall be adjusted downward to eliminate such excess. A county total shall be obtained and entered as item 10 on the computation sheet. Item 10 must not exceed item 9.

For farms with an entry in column 16, enter in column 18 the result obtained by subtracting the entry in column 16 from the entry in column 15.

A new Form ACP-110 shall be executed for each farm for which a revised allotment is shown in column 18 and the Form ACP-110 shall be designated "Revised Allotment" and shall be nailed to the operator of each such farm after the revised allotments have been approved by the State office.

(8) Transmittals to State office

The county office copies of Forms ACP-108, together with Tabulation I and the County Computation Sheet, shall be immediately transmitted to the State office for approval if found to be correct. All such transmittals must be received in the State office not later than May 1, 1940.

B. STATE OFFICE INSTRUCTIONS

(1) Allocation to counties of State reserve of released allotments

Upon receipt of the County Computation Sheets from all counties, the State reserve consisting of the surplus released acreage not heretofore available for reapportionment within each respective county shall be determined by summarizing item 3 of the county computation sheet.

The State committee shall use such reserve, or any necessary part thereof, to supplement the State reserve originally determined to allow for increased farm allotments resulting from correction of errors, late cases, and reconstituted farms for 1940, provided the original reserve for this purpose is determined to be insufficient. The remaining part, if any, of the State reserve of released acreage shall be prorated to counties for reapportionment to farms.

The proration of such State reserve to counties shall be made on the basis of the acreage allotted in the county under Section 344, subsection (h) of the Act, as amended by the Act of Congress approved March 13, 1939. A tabulation prepared as follows shall be used in prorating the State reserve to the counties:

Column number and heading	Source of information
1. County	: Include only counties that have a : final factor less than 0.400
2. Allotment under sub- section (h)	: Cotton Analysis Sheet
3. Acreage prorated to the county	: Proration factor $\frac{1}{\text{times entry}}$: in column 2

1/ The remainder of the State reserve of released acreage divided by the total of the entries in column 2. The proration factor should be carried at least four places beyond the decimal point.

The acreage determined in column 3 will be entered as item 8 on the respective County Computation Sheet. Item 9 should be determined by adding items 7 and 8. The original County Computation Sheets shall then be mailed to the respective counties at a date which should be not later than two days after all such sheets have been received in the State office.

(2) Checking county office work

Upon receipt of the county office copies of Forms ACP-108, together with Tabulation I, and the final original County Computation

Sheet, the State office shall check in detail the items and entries thereon, following the county office instructions of this subsection. In the event an error is found, the incorrect entry should be stricken through so as to remain legible and the correct entry inserted in red.

After the necessary items and entries have been carefully checked and the State office determines that the county committee has complied with the instructions, the entries in columns 16, 17, and 18 shall be transferred to the original Form ACP-108 on file in the State office. The total of column 15 minus the total of column 18, Form ACP-108, must equal the total of items 1 plus 6 minus item 10 of the County Computation Sheet. The State office shall then return the county office copies of Forms ACP-108 and Tabulation I to the county office and instruct the county committee to notify operators of the revised 1940 allotments. If, however, it is determined that the county committee failed to follow instructions, the State office shall return the county office copies of Forms ACP-108, Tabulation I, and the original County Computation Sheet to the county committee with instructions as to how to make the necessary corrections.

Sec. 8. Determination of 1940 farm normal cotton yields. -

After final acreage allotments have been approved by the State office, the county office should review the weighted yield per acre for each cotton farm in column (B) of Form ECR-313. The weighted yield for any farm for which the letter "R" is entered in column (B) to the left of such figure on ECR-313 will not be adjusted downwardly. If any yield is adjusted, the weighted yield will be lined through and the appraised yield entered immediately above such weighted yield. If further adjustments become necessary to come within the county normal yield (on the basis of the listing sheet for 1940 under the regular program) it will be necessary to line through the appraised yield also and enter the final yield on ECR-313 immediately above.

After State office approval of normal yields per acre, notice of the 1940 farm marketing quota should be given. Prior to this, however, notice will be given to the operator of the 1940 cotton acreage allotment on Form ACP-110.

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INSTRUCTIONS PERTAINING TO COTTON MARKETING QUOTAS FOR 1940

PART I

DETERMINING 1940 FARM COTTON ACREAGE ALLOTMENTS AND YIELDS

Sec. 1. Farms for which a 1940 cotton acreage allotment will be determined. A cotton acreage allotment will be determined for each farm on which cotton was planted during any of the years 1937, 1938, or 1939, and also for farms on which cotton will be produced in 1940 for the first time since 1936. Cotton acreage allotments shall be established on the basis of each separately-owned tract of land as constituted in 1939 which was operated by one person, including field-rented tracts (whether operated by the same or another person) which, together with any other land, constitutes a unit with respect to the rotation of crops. For the purpose of establishing 1940 cotton acreage allotments, such tracts of land shall be referred to as "work-sheet farms."

Sec. 2. Long Staple Cotton. The provisions of this Part I shall not apply to cotton the staple of which is 1 1/2 inches or more in length.

Sec. 3. Determination of tilled acreage and tilled acreage adjusted. A. Tilled acreage. The tilled acreage on each farm eligible to receive a cotton acreage allotment in 1940 shall be the acreage in the farm which in 1939 was tilled annually or in regular rotation, including any acreage devoted to crop production for the first time in 1939 and any land devoted to crops in orchards, Provided, however, that in irrigation areas the tilled acreage shall not include any land for which a sufficient supply of water has not been developed for the normal production of cotton.

B. Tilled acreage adjusted. The tilled acreage adjusted shall be determined by subtracting from the tilled acreage the sum of:

- (1) 114 percent of that portion of the 1940 wheat acreage allotment determined by the county committee to have normally been produced on land for which a sufficient supply of water has been developed for the normal production of cotton; and
- (2) The 1939 rice allotment.

Sec. 4. Rule of Fractions. All acreages on form ACP-108 shall be expressed to the nearest tenth of an acre. In rounding fractional acreages to the nearest tenth of an acre five-hundredths of an acre or less shall be dropped and more than five-hundredths should be considered a whole tenth. Yields and production should be expressed to the nearest whole pound; five-tenths or less should be dropped and more than five-tenths should be considered a whole pound.

Sec. 5. County office instructions for tabulating data on ACP-108. Data for farms shall be tabulated in three separate groups, namely:

- (1) Group 1-A, which will include data for all farms on which the highest cotton acreage (including diverted acres) during the years 1937, 1938, and 1939 was 5.0 acres or more;
- (2) Group 1-B, which will include data for all farms on which the highest cotton acreage (including diverted acres) during the years 1937, 1938, and 1939 was less than 5.0 acres; and
- (3) Group C-2, which will include data for all farms on which cotton will be produced in 1940 for the first time since 1936. (Farms classified in Group C-2 in 1939 and on which cotton was produced in 1939 shall be included in the applicable Group 1-A or 1-B in 1940. Farms classified in Group C-2 in 1939 and on which cotton was not planted in 1939 shall be classified as Group C-2 if cotton is planted thereon in 1940. Farms classified in Group 1-A or 1-B in 1939, but on which no cotton has been planted since 1936, will be included in Group C-2 in 1940, if cotton is planted thereon in 1940.)

The tabulations shall be prepared on Form ACP-108 as follows:

A. TABULATION OF DATA FOR FARMS IN GROUP 1-B

All data for group 1-B farms shall be tabulated first. Enter in the spaces provided on each Form ACP-108 the page number, the name of the county 1/ and State, and the group symbol (1-B). Columns 1 through 6 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 "work-sheet" number <u>2/</u>	WR-302A or B
2. 1940 serial number	Enter when known
3. Name of "1939 owner" <u>2/</u>	Section II, WR-302A or B
4. Tilled acreage	Line 1, Section VII, WR-302A or B
5. Tilled acreage adjusted	Determined as provided in Section 3 B hereof
6. Highest cotton acreage (actual plus diverted)	The greater of the following: 1937 planted plus diverted-ACP-58 (Adapted) 1938 planted (take from Farm Data sheet) plus diverted <u>3/</u> 1939 planted (from Sec.V, WR-302A or B) plus diverted <u>4/</u>

- 1/ The word "county" as used herein means county or administrative area, if any.
- 2/ Column heading on each page of the tabulation should be changed as indicated.
- 3/ The diverted acreage for 1938 shall be obtained by subtracting the 1938 planted acreage from the highest planted plus diverted during the three years 1935-1937, Provided, that the diverted acreage for 1938 shall not be greater than 50 percent of the highest planted plus diverted acreage during the three years 1935-1937.
- 4/ The diverted acreage for 1939 shall be obtained by subtracting the 1939 planted acreage from the highest planted plus diverted during the three years 1936-1938, Provided, that the diverted acreage for 1939 shall not be greater than 50 percent of the highest planted plus diverted acreage during the three years 1936-1938.

All other columns shall be left blank on the tabulation for farms in group 1-B. The acreages entered in column 6 should be checked to make certain that each is less than 5.0 acres, after which columns 5 and 6 should be summarized and the totals entered in items 10 and 2, respectively, page 1, of the tabulation at the top of Form ACP-108. The number of farms tabulated should be counted and the total for each page entered in column 1 and the total for the county entered on the last page below column 1. The members of the county committee should

then indicate their approval of the data entered on Forms ACP-108 for group 1-B farms by entering their signatures and the date on each page of the tabulation for group 1-B farms.

B. TABULATION OF DATA FOR FARMS IN GROUP 1-A

After data for farms in group 1-B have been tabulated data for all farms in group 1-A shall be tabulated. Enter in the spaces provided on each Form ACP-108 the page number, the name of the county and State and the group symbol (1-A). The total county acreage allotment will be furnished by the State Office and shall be entered in item 1 at the top of Form ACP-108 on the first page of the tabulation. The acreages to be entered on page 1 of the tabulation in items 2 and 10 will be obtained from items 2 and 10, respectively, page 1, of the tabulation for farms in group 1-B. Enter in item 3 the acreage determined by deducting item 2 from item 1.

Data for farms in group 1-A shall be tabulated on Forms ACP-108 in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 "work-sheet" number <u>1</u> /	WR-302A or B
2. 1940 serial number	Enter when known
3. Name of "1939 owner" <u>1</u> /	Section II, WR-302A or B
4. Tilled acreage	Line 1, Section VII, WR-302A or B
5. Tilled acreage adjusted	Determined as provided in Section 3 B hereof
6. Highest cotton acreage (actual plus diverted)	The greater of the following: 1937 planted plus diverted - ACP-58 (Adapted) 1938 planted (take from Farm Data Sheet) plus diverted <u>2</u> / 1939 planted (from Sec.V, WR-302 A or B) plus diverted <u>3</u> /
14. One-half 1937 planted plus diverted acreage	Column 15 of Form ACP-84

1/ Column heading on each page of the tabulation should be changed as indicated.

2/ The diverted acreage for 1938 shall be obtained by subtracting the 1938 planted acreage from the highest planted plus diverted during the three years 1935-1937, Provided, that the diverted acreage for 1938

shall not be greater than 50 percent of the highest planted plus diverted acreage during the three years 1935-1937.

3/ The diverted acreage for 1939 shall be obtained by subtracting the 1939 planted acreage from the highest planted plus diverted during the three years 1936-1938, Provided, that the diverted acreage for 1939 shall not be greater than 50 percent of the highest planted plus diverted acreage during the three years 1936-1938.

The number of farms tabulated should be counted and the total for each page entered in column 1 and the total for the county entered in item 4.

C. DETERMINATION OF RESERVE FOR 5- TO 15-ACRE GROUP 1-A FARMS

The Agricultural Adjustment Act of 1938, as amended, provides that not more than 3 percent of the county allotment shall be allotted to farms in group 1-A which otherwise would receive allotments of not more than 15 acres. Enter in item 4 the result obtained by multiplying the number of group 1-A farms by 5. Enter in item 5 the result obtained by subtracting item 4 from item 3. Enter in item 6 the maximum county reserve for 5- to 15-acre farms, which will be obtained by multiplying item 5 by .03.

In recommending a reserve for all 5- to 15-acre farms the county committee should take into consideration the number of these farms as well as the relationship of the planted plus diverted acres to the allotment based on tilled acres for these farms. The reserve recommended by the county committee shall be entered in item 7 as the final reserve for 5- to 15-acre farms.

As soon as the tabulations for both group 1-A and 1-B farms have been completed they should be transmitted to the State Office.

D. TABULATION OF DATA FOR FARMS IN GROUP C-2

If a work sheet, supplemental cotton work sheet, and a report of performance are not on file for such farms, basic data for each such farm should be obtained.

In determining the acreage of tilled land for group C-2 farms, the county committee shall include any acreage planted to crops in the fall of 1939 and which was not classified as tilled acreage on the performance report.

Enter in the spaces provided on each Form ACP-108 the page number, the name of the county and State, and the group symbol (C-2). Forms ACP-108 shall be filled out in accordance with the following instructions:

Column number and heading	Source of information
1. 1939 "work-sheet" number	WR-302A or B
2. 1940 Serial number	Enter when known
3. Name of 1939 "owner" <u>1/</u>	WR-302A or B
4. Tilled acreage	Line 1, Section VII, of WR-302A or B
5. Tilled acreage adjusted	Determined as provided in Section 3 B hereof
6. Intended 1940 acreage <u>1/</u>	Furnished by producer
7. Tilled acreage adjusted times first factor	Leave blank
8(b) Recommended 1940 acreage allotment <u>1/</u>	As recommended by the community committee but not in excess of column 6
9(b) Recommended 1940 acreage allotment <u>1/</u>	As recommended by the county committee but not in excess of column 6

1/ Column headings on each page of the tabulation should be changed as indicated.

In recommending a cotton acreage allotment for farms in group C-2, community and county committees shall take into consideration land, labor and equipment available for the production of cotton; crop rotation practices; land adapted to the production of cotton for which an adequate supply of water has been developed; the soil and other physical factors affecting the production of cotton; and the cotton acreage allotments established for those farms in groups 1-A and 1-B that are similar with respect to the above factors. The committees should determine and recommend an acreage allotment based upon a percentage of the acreage of cotton which they find the farm is capable of growing in 1940. The acreage on the farm suitable for growing cotton which is being tilled or has been tilled in the previous year will reflect the several factors to be taken into consideration and will form the basic index of the farm's capacity for cotton production.

The members of the county committee shall indicate their approval of the data listed and the allotments recommended for group C-2 farms by entering their signatures and the date in the spaces provided on each page of the tabulation for group C-2 farms. The tabulation for farms in group C-2 shall be transmitted to the State Office as soon as completed.

E. DETERMINATION OF FINAL ALLOTMENTS FOR GROUP C-2 FARMS

As soon as performance has been checked on each group C-2 farm the 1940 measured acreage of cotton shall be compared with the acreage allotment for the farm, and if the measured acreage is less than the allotment, the allotment shall be reduced to the measured acreage. The final farm acreage allotments for group C-2 farms shall then be entered in column 18, Form ACP-108.

Sec. 6. State Office procedure for determining final farm cotton acreage allotments. When Forms ACP-108 are received in the State Office, all the basic data necessary for determining 1940 cotton acreage allotments will have been entered thereon. Forms ACP-108 shall be checked in the State Office to determine that the proper items and columns have been executed as provided in Section 5 of these instructions. In the event an error is found, the incorrect entry should be deleted (but not erased) and the correct entry inserted with a red pencil. The State Office shall determine that the maximum reserve for 5- to 15-acre farms has been correctly determined. All other summarizations and computations in connection with the 1940 cotton acreage allotments (except for county office entries for the distribution of reserves and the reapportionment of released cotton acreage) shall be made in and checked by the State Office.

A. ALLOTMENTS FOR GROUP 1-B FARMS

The State Office shall determine that each entry in column 6 is less than 5.0 acres and shall also determine that the totals of columns 5 and 6 are correct and that items 2 and 10 are correct. The entry in column 6 will be the final cotton acreage allotment for each 1-B farm and shall be transferred to column 15. The carbon copy of Forms ACP-108 shall be detached and retained in the State Office files. The original copy of Forms ACP-108 shall then be returned to the county office.

B. ALLOTMENTS FOR GROUP 1-A FARMS

Enter in column 13 on each line the result obtained by multiplying the entry in column 4 on that line by 40 percent. Columns 4, 5, 6, and 13 shall then be summarized and the total of column 5 entered in item 9 on the first page of the tabulation. The entries in items 2 and 10 should be checked with the entries in those items on the first page of the tabulation for farms in group 1-B. Items 3 through 7 should then be checked to determine that they have been entered in accordance with the instructions contained in Section 5 hereof. Enter in item 11 the sum of the entries in items 9 and 10.

(1) Determination of the First Factor. The reserve recommended by the county committee for 5- to 15-acre farms (item 7) plus the allotment to farms in group 1-B (item 2) shall be subtracted from the county allotment (item 1) and the result divided by the tilled acreage adjusted for group 1-A farms (item 9). The decimal fraction (first factor) resulting shall be carried at least four places beyond the decimal point and entered in item 13 on the first page of the tabulation.

(2) Determining the First Indicated Allotment. The first factor (item 13) shall be entered in the heading of column 7 and shall be applied to the tilled acreage adjusted, column 5, for each farm in group 1-A and the result entered in column 7. The factor entered in the heading of column 7 shall also be applied to each page total of column 5 and the result entered in the box below column 7 on that page. The page total of column 7 shall be compared with the entry in the box below column 7, and if the difference between these two entries is more than 2 or 3 acres, the computation of the entries in column 7 and the page total of column 7 should be rechecked.

(3) Classification of Allotments in Columns 8(b) and 9(b). There will be only one acreage entered on each line in columns 8(b) and 9(b). If, for example, an acreage is entered on line 2, column 8(b), no entry will be made in column 9(b) on that line. The entry in column 6 on each line shall be compared with the entry in column 7 on that line and one of these entries (or 5.0) shall be transferred to either column 8(b) or 9(b) in accordance with the following instructions:

Column number and heading	Source of information
8(b) 5-acre minimum and limited by highest cotton acreage	If the entry in column 7 is less than 5.0 enter 5.0 in column 8(b). If the entry in column 6 is smaller than the entry in column 7, transfer the entry in column 6 to column 8(b). For example, if the entry in column 6 is 12.0 and the entry in column 7 is 14.0, enter 12.0 in column 8(b).
9(b) Limited by tilled acreage	If the entry in column 7 is smaller than the entry in column 6 (but not less than 5.0 acres) transfer the entry in column 7 to column 9(b). For example, if the entry in column 7 is 22.0 and the entry in column 6 is 35.0, enter 22.0 in column 9(b).

Columns 7 through 9 should be summarized and the page totals entered in the spaces provided.

(4) Preliminary Second Factor. It will be necessary for the State office to compute a preliminary second factor for each county. The preliminary second factor shall be determined as follows: The total of column 9(b) shall be divided by the factor entered in the heading of column 7 and the result (tilled acreage adjusted for farms for which there is an entry in column 9(b)) thus obtained divided into item 3 plus the acreage, if any, allotted to the county out of the 4-percent reserve in accordance with (g)(2) of the Act minus the sum of (a) the reserve recommended by the county committee for 5- to 15-acre

farms (item 7), and (b) the total of column 8(b). The resulting decimal fraction (preliminary second factor) should be carried at least four places beyond the decimal point and should be entered in item 14. The acreage to be allotted the county under (g) (2) shall be determined by multiplying the total tilled acreage adjusted for 1-B farms by the first factor (item 13) and if the result is less than the acreage allotted to group 1-B farms, an acreage equal to such difference shall be apportioned to the county, provided the 4-percent reserve is sufficient therefor.

(5) Final Second Factor. It will be necessary to determine a final second factor if the preliminary second factor exceeds 100.5 percent of the first factor. A final second factor shall be determined through the trial method and such factor when applied in accordance with paragraph (6) of this subsection B must cause the total of column 10 plus item 7 (adjusted if necessary) to equal item 3 plus the acreage allotted to the county under (g) (2) of the act. The final second factor shall be entered in the heading of column 10.

(6) Application of Final Second Factor. If there is an entry in column 9(b), the factor entered in the heading of column 10 should be applied to the entry in column 5 on that line and the result or the entry in column 6, whichever is smaller (but not less than 5.0 acres), entered in column 10. For all other lines transfer the entry in column 8(b) to column 10.

If it is not necessary to apply a second factor, the farm acreage allotments indicated by the first factor will be shown in columns 8(b) and 9(b) in which case the respective entry should be transferred to column 11. The total of column 11 must equal the total of columns 8(b) and 9(b).

(7) County Committee Upward Adjustment of Group 1-A Farms. After the indicated acreage allotments for all farms have been entered in column 10 or column 11 of Form ACP-108, the State office shall return the tabulation for group 1-A farms to the county office so that the county committee may distribute the reserve for 5- to 15-acre farms, and the reserve, if any, for farms with indicated allotments of 15 acres or more. The following procedure shall be followed by the county committee:

(a) 5- to 15-Acre Farms. Each farm for which the entry in column 10 or column 11 is less than 15 acres is eligible to receive an additional allotment from the 5- to 15-acre reserve, but the total allotment for any such farm cannot exceed the entry in column 6 or 15.0 acres, whichever is smaller. In making these additional allotments, the county committee should enter in column 12(a) that part of the reserve which is to be added to the farm acreage allotment. The total of the entries in column 12(a) should be obtained and may not be in excess of item 7, the approved reserve for 5- to 15-acre farms.

(b) Farms with Indicated Allotments of 15 acres or more (and All Group 1-A Farms in Counties for which the maximum Reserve for 5- to 15-Acre Farms is Inadequate). If the county has received an allotment

from the 4-percent State reserve in accordance with the provisions of (E) (3) of the Act, each farm with an entry in column 10 or column 11 of 15 acres or more (or each farm in group 1-A in any county for which the maximum reserve for 5- to 15-acre farms is inadequate) is eligible to receive an additional allotment, but the total allotment for any such farm cannot exceed the entry in column 6. In making these additional allotments, the county committee should enter in column 12(b) that part of the reserve which is to be added to the indicated farm acreage allotment. Such increases should be made only to farms receiving allotments which are inadequate and not representative in view of past production of cotton on the farm. The total of the entries in column 12(b) should be obtained and may not be in excess of the amount of acreage apportioned to the county from the 4-percent reserve.

After the entries have been made as provided in (a) and (b) above, the county office shall enter in column 12(c) the sum of the entries in column 10 or column 11 and the entries in columns 12(a) and 12(b). If no entry appears in column 12(a) or 12(b), transfer the entry in column 10 or column 11 to column 12(c).

The members of the county committee shall then indicate their approval of the data listed and the distribution of the reserves to group 1-A farms by entering their signatures and the date on each page of the tabulation for group 1-A farms. Forms ACP-108 shall then be returned to the State office.

(8) Minimum Acreage Allotments. Upon receipt of the tabulation from the county office, after the reserves have been distributed, the State office shall enter in column 15 the farm acreage allotment which will be the larger of -

(a) The entry in column 12(c), or

(b) The entry in column 14, but not in excess of the entry in column 13.

Page totals for all columns should then be obtained. The carbon copy of Forms ACP-108 shall be detached and retained in the State office files. The State office shall then transmit the original copy of Forms ACP-108 to the county office.

C. ALLOTMENTS FOR GROUP C-2 FARMS

The State office shall enter in column 10, Form ACP-108, the result obtained by multiplying the entry in column 5 by the final factor used in determining allotments for group 1-A farms. Column 11 shall be used to enter the indicated farm cotton acreage allotments of less than 5.0 acres and column 12(c) shall be used to enter indicated allotments of 5.0 acres or more.

Columns 10, 11 and 12(c) shall be filled out in accordance with the following instructions:

Column number and heading <u>1/</u>	Source of information
10. Tilled acreage adjusted times final factor	Column 5 times final factor in column 7 or column 10, whichever is applicable, of the tabulation for group 1-A farms
11. Indicated 1940 farm acreage allotments of less than 5.0 acres	If the entry in column 9(b) is less than 5.0 acres, transfer such entry to column 11
12(c) Indicated 1940 farm acreage allotments of 5.0 acres or more	For farms for which an entry is not made in column 11, transfer the entry in column 9(b) or 10, whichever is smaller, but not less than 5.0 acres

1/ Column headings on each page of the tabulation should be changed as indicated.

Data for all columns should be summarized by counties for all group C-2 farms in the State before any allotments for such farms are released to counties. The State committee should review the county totals of the indicated allotments as well as the data for individual farms. If it is found that the county committee recommendations in any county have not been made on an equitable basis, as compared with county committee recommendations in other counties, such committee should be instructed to review its recommendations of acreage allotments for group C-2 farms. After all corrections, if any, have been made a State summary should be prepared. The total of column 11 shall be added to the total of column 12(c) for all group C-2 farms in the State and the result compared with the State reserve for new growers. If such sum is equal to or less than the State reserve for group C-2 farms, the allotments in columns 11 and 12(c) shall be transferred to column 15. The carbon copy of Forms ACP-108 shall be detached and retained in the State office files. The original copy of Forms ACP-108 for group C-2 farms may then be returned to the respective counties.

If the sum of column 11 plus column 12(c) for the State exceeds the State reserve for group C-2 farms, it will be necessary to adjust the acreage shown in columns 11 and 12(c) to eliminate the excess. Adjustments in these entries shall be made as follows:

On the State summary of Forms ACP-108 for group C-2 farms enter as item 1 the State reserve for such farms. As item 2 enter the State total of column 11. As item 3 enter the result of item 1 minus item 2. As item 4 enter the acreage derived by multiplying by 5.0 acres the number of farms for which an entry is shown in column 12(c). As item 5 enter the result of item 3 minus item 4. In the space to the right of item 1 enter the State total of columns 11 and 12(c); and to the right of item 3 enter the State total of column 12(c).

Allotments shall then be adjusted in accordance with (1) or (2) below, whichever is applicable.

(1) Item 4 is greater than item 3

If item 4 is greater than item 3, the sum of item 2 plus item 4 should be divided into item 1 (State reserve for group C-2 farms). The resulting ratio should be carried at least three places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group C-2 Ratio." Such ratio should then be multiplied by the entries in column 11 and the resulting products entered in column 13 on the respective lines. For all other group C-2 farms, enter in column 13 the result obtained by multiplying such ratio by 5.0. The entries in column 13 should then be summarized. The total of column 13 should not exceed the State reserve for new growers as shown in item 1. If the State reserve is not exceeded, the entries in column 13 will be the acreage allotments for group C-2 farms and shall be transferred to column 15. The carbon copy of Forms ACP-108 shall be detached and retained in the State office files. The original copy of Forms ACP-108 shall then be transmitted to the county offices.

(2) Item 4 is less than item 3

If item 4 is less than item 3, subtract item 4 from the State total of column 12(c) and enter the remainder to the right of item 5. Divide item 5 by the entry to the right of such item. The resulting ratio should be carried at least four places beyond the decimal point and entered at the top of the listing sheet under the word "Group" and designated as "State Group C-2 Ratio". Such ratio should then be multiplied by that part of each entry in column 12(c) that is in excess of 5.0 acres and to the resulting products add 5.0 and enter in column 15 on the respective line.

The entries in column 11 shall be transferred to column 15, and the total of the adjusted acreage allotments, as entered in column 15, must not exceed item 1. The carbon copy of Forms ACP-108 shall then be detached and retained in the State office files. The original copy of Forms ACP-108 shall be returned to the county offices.

Sec. 7. Distribution of 4 percent State reserve

After deductions, if any, have been made from the 4 percent State reserve for use in accordance with section 344 (g) (2) of the Act, (as provided in Section 6 (B) (4) of these instructions) one-half of the remainder, less that portion of such acreage which the State Committee determines is necessary for use in correcting errors and for providing allotments for farms not included in the original tabulations, may be apportioned to counties in amounts determined by the State Committee to be fair and equitable. This additional acreage may be allotted (1) to farms receiving an indicated allotment of 15 acres or more in any county in which the State Committee determines that allotments as otherwise determined are inadequate and not representative in view of

past production, and (2) to any farm for which the allotment as otherwise determined is inadequate and not representative in view of past production in counties for which the maximum reserve for 5- to 15-acre farms is inadequate; provided, however, that such additional allotment to any farm may not serve to increase the farm's cotton acreage allotment above the highest planted plus diverted cotton acreage on such farm in any one of the three years 1937-1939.

Sec. 8. Procedure for determining the necessity of establishing administrative areas

This section outlines a suggested procedure which may be followed in county offices in determining the necessity of establishing administrative areas. In any counties in which the establishment of administrative areas may appear desirable, the procedure set forth in subsections A and B of this section should be followed. The tables and other data prepared by the county committee, accompanied by the recommendations of the county committee, should be transmitted to the State Committee for consideration. These data, accompanied by the recommendations of the State Committee will then be transmitted to the Regional Director.

A. Determination of counties in which administrative areas may be designated.

(The procedure outlined below will be used only in the event administrative areas were not established for 1939 pursuant to Section 344 (f) of the Act.)

The State and county committeemen should determine the additional counties, if any, in which it is believed that, because of differences in types, kinds, and productivity of the soil, or other conditions, administrative areas may be necessary to prevent discrimination among such areas in the county. After determining such counties, the following method, together with any other available data which will serve as an indication of the need of administrative areas, may be used.

Determination by ratio of 1937 planted plus diverted cotton acreage to cropland by designated areas - The county office should segregate the 1937 work sheets into areas which are similar with respect to soil types and type of farming and should tabulate the data outlined below.

Column number and heading	Source of information
1. 1937 work sheet serial number	1937 work sheet
2. 1937 cropland	1937 Report of Performance or Supplemental cotton work sheet
3. 1937 planted plus diverted cotton acreage	1937 work sheet
4. Ratio of 1937 planted plus diverted cotton acreage to 1937 cropland	Column 3 divided by column 2

When the above tabulation has been completed, the State Office should compute the weighted average ratio of the 1937 planted plus diverted cotton acreage to the 1937 cropland for each area. A comparison of these ratios may indicate that administrative areas are desirable, if there is a substantial variation in these ratios as between areas of the county. If such ratios do not vary materially for different sections of the county, it is likely that administrative areas should not be set up.

The ratios may be plotted on a county outline map as a further aid in determining the necessity for administrative areas.

B. Determination of administrative area boundary lines

If it is determined that administrative areas are desirable for a county, a soils map and a plat ownership map of the county should be obtained, if available. The boundary line of each administrative area should be outlined by the county committee on a map of the county with the aid of the community committeemen, or others, as are necessary.

C. Determination of cotton acreage allotments for administrative areas.

(This procedure is to be used for determining allotments for administrative areas in all counties including those counties for which administrative areas were established in 1939.)

When the boundary lines of the administrative areas have been determined, the county committee should make a separate tabulation for each area showing (a) the 1939 work sheet serial number of every cotton farm, (b) the sum of the 1937 planted plus diverted acreage for each farm participating in the 1937 program and the 1937 acreage for each farm that did not participate in the 1937 program. This information will be secured from the applicable column of Form ACP-58 (Adapted). These data should then be summarized for each area and for the county. The acreage for each area divided by the total of such acreage for the county will be the percentage to be used in apportioning the 1940 county acreage allotment to each administrative area in the county. If it is determined that the 1937 planted plus diverted acreage for 1937 participants and the planted acreage for non-participants is not an equitable basis for apportioning the 1940 county acreage allotment, further instructions will be furnished by the Washington office.

Allotments to the farms within each administrative area shall be made by distributing the allotment for such administrative area as provided in Sections 5 and 6 of these instructions.

D. Determination of average yields for administrative areas

A 1940 average cotton yield shall be established for each administrative area within any county upon the basis of the average

yield in each such area during the period 1935-39, inclusive, taking into consideration abnormal weather conditions. The weighted average of the average yields established for all administrative areas within any county shall conform to the county limit determined for such purpose under the 1940 program.

(1) Tabulation of annual data

Acreage and production data for each farm shall be tabulated by administrative areas as follows:

FARM DATA TABULATION

Column number and heading	Source of information
1. 1940 serial number	Enter when known
2. 1940 operator	Enter when known
3. 1935: (a) Production (b) Acreage	Farm Data Sheet
4. 1936: (a) Production (b) Acreage	Farm Data Sheet
5. 1937: (a) Production (b) Acreage	Farm Data Sheet
6. 1938: (a) Production (b) Acreage	Farm Data Sheet
7. 1939: (a) Production (b) Acreage	Form Cotton 317 or Cotton 351 whichever is applicable

A summary of the acreage and production items of this tabulation shall be obtained for each administrative area and the average yield for each year derived therefrom.

(2) Adjustment of annual yields

Adjustment of annual yields for an administrative area shall be made if it is found that abnormal weather conditions resulted in abnormal yields in such area. The procedure outlined below shall be used in adjusting the 5-year average yield for abnormal weather conditions for each administrative area.

A yield adjustment tabulation shall be executed as follows:

YIELD ADJUSTMENT TABULATION

	Area A					Area B				
	Yield	Percent of 5- year average	Ad- justed yield	Plant- ed acre- age	Produc- tion (col. 3 x col.4)	Yield	Percent of 5- year average	Ad- just- ed yield	Plant- ed acre- age	Produc- tion (col. 3 x col.4)
	1	2	3	4	5	1	2	3	4	5
1935										
1936										
1937										
1938										
1939										
Total		XXX	XXX				XXX	XXX		
5-yr. aver- age		XXXX	XXXX	XXXX	XXXX		XXXX		XXXX	XXXX

(a) Enter in column 1 the average yield for each year and the 5-year simple average determined by dividing the total of the yields for each year in the 5-year period by 5.

(b) Enter in column 2 for each year the percentage (carried at least one place beyond the decimal point) obtained by dividing the yield for such year by the 5-year average in column 1.

(c) Enter in column 3, 120 percent of the 5-year average yield in column 1 for each year for which the percentage in column 2 is greater than 120 percent. Enter in column 3, 80 percent of the 5-year average yield for each year for which the percentage in column 2 is less than 80 percent. For all other years transfer the yield in column 1 to column 3.

(d) Enter in column 4 the planted acreage for each year from the farm data tabulation for the respective administrative area prepared in accordance with the instructions contained in (1) above.

(e) Enter in column 5 for each year the production obtained by multiplying the adjusted yield in column 3 by the planted acreage in column 4 on the respective line.

(f) The totals of columns 4 and 5 shall be entered in the spaces provided and the weighted average yield of such acreage and the production figure shall be entered in the space at the bottom of column 3.

If there are more than two administrative areas within the county additional columns shall be provided for each area.

(3) Final determination of average yield

The 5-year weighted average yield in the last line, column 3, of the yield adjustment tabulation shall be used in determining the normal yield for each administrative area. The normal yield for each administrative area shall be determined as follows:

Item 1		Item 2		Item 3	
Area	Total acreage allot- ment	Adjusted 5-year yield	Production (column 1 times column 2	Production (column 3 times item 3	Administra- tive area normal yield
	1	2	3	4	5
A					
B					
County total		xxxx			

(a) Enter as item 1 the 1940 county yield limit furnished by the Washington office.

(b) Enter in column 1 the total of the acreage allotments in each administrative area as shown in column 15 or 18, whichever is applicable, Form ACP-108, and enter the county total in the space provided.

(c) Enter as item 2 the production obtained by multiplying the county total of column 1 by the yield in item 1.

(d) Enter in column 2 the 5-year weighted average yield shown in the last line, column 3 of the yield adjustment tabulation.

(e) Enter in column 3 the production figure obtained by multiplying the entry in column 1 for each administrative area by the entry in column 2 and enter the county total of column 3 in the space provided.

(f) If the county total of column 3 is not equal to the production figure in item 2, it will be necessary to adjust the yields in column 2. The adjustment factor (carried at least four places beyond the decimal point) shall be obtained by dividing the production in item 2 by the county total production in column 3 and shall be entered as item 3. Enter in column 4 the production for each administrative area obtained by multiplying the production in column 3 by the adjustment factor in item 3. The total of column 4 must equal item 2.

(g) Enter in column 5 the normal yield (rounded to the nearest whole pound) for each administrative area determined by dividing the respective production in column 4 by the acreage allotment in column 1 of the same line.

Immediately after the average yields for the respective administrative areas within a county have been determined, the State Office shall transmit to the Western Division by air mail all tabulations set forth in this subsection for review and final approval of the average yields. Normal yields for farms within each administrative area shall be determined as provided in Section 11 of these instructions.

Sec. 9. Redetermination of erroneous 1940 cotton acreage allotments.

A. COUNTY OFFICE INSTRUCTIONS

Any error in the 1940 cotton acreage allotment resulting from inaccurate transcribing or computing of data in either the State or county office shall be corrected. Cotton acreage allotments for 1940 are determined upon the basis of measurements under the 1939 program and no changes will be permitted because of different measurements under the 1940 program, unless it is proved that the 1939 measurements were in error. Subject to the right of appeal, a change in the cotton allotment, because of erroneous measurements in 1939, will be initiated by the State or county office only in cases where the change would be greater than (a) 5 acres or (b) 10 percent of the original allotment determined for the farm, whichever is smaller.

If the county office finds that an error has been made in the computation of the 1940 cotton acreage allotment for any farm, the operator shall be notified, in writing, that the original allotment was in error and is therefore null and void; the nature of the error; and that the cotton acreage allotment for his farm is being redetermined. The State Office shall be promptly notified of each such error found. In notifying the State Office of any error made in the computation of the 1940 cotton acreage allotment for any farm, the county office shall furnish the State Office the serial number of the farm together with a full and complete statement regarding any data listed on Form ACP-108 which are in error. The county office shall also transmit to the State Office for any such farm the performance report, work sheet, or any other form on file in the county office which indicates that data listed on Form ACP-108 were in error.

After the county office has received the corrected allotment(s) from the State office, the county office shall promptly notify the operator(s) of such farm(s) of the corrected 1940 cotton acreage allotment for their farms. The corrected notice shall be mailed to the operator together with a letter signed by the chairman of the county committee regarding the correction of the error, again informing the operator that the original allotment which he received was in error and, therefore, is null and void; and further that the corrected notice being transmitted shows the 1940 cotton acreage allotment for the farm applicable for 1940 under the marketing quota provisions of the Agricultural Adjustment Act of 1938.

B. STATE OFFICE INSTRUCTIONS

When the State Office is advised by the county office that the 1940 cotton acreage allotment determined for any farm is in error, the State Office shall promptly review all the pertinent data. If the State Office finds that such allotment was erroneously determined, it shall be redetermined.

In redetermining cotton acreage allotments for farms for which the original allotment was erroneously determined, such farm shall be classified in the proper group (1-A, 1-B, or C-2) on a blank Form ACP-108, "Correction Supplement." A notation, referring to the "Correction Supplement", shall be made on the original Form ACP-108 tabulation. A block of two lines shall be used for each farm for which the 1940 cotton acreage allotment was originally in error. The data as shown on the original Form ACP-108 shall be transferred (using a red pencil) to the first line of the block for that farm on the "Correction Supplement." The correct data for the farm shall be entered (using a black pencil) on the second line of the block for that farm and shall be used in redetermining the 1940 cotton acreage allotment for the farm. When such allotment has been correctly determined, the State Office shall notify the county office of the correct allotment.

The State Office shall keep an accurate record of the net difference between the red and black figures on the "Correction Supplement" for all farms in the county for which any 1940 cotton acreage allotments are corrected. Such net difference shall be obtained for each page by summarizing the page totals of the data listed in black (using a black pencil) and the page totals listed in red (using a red pencil), then obtaining the difference between the page totals of the figures shown in black and shown in red. If the total shown in red for any column is in excess of the total shown in black for that column, the net difference for the column shall be shown in red. If the total of the black figures for any column is in excess of the total of the red figures for that column, the net difference shall be shown in black.

The State Office shall keep an accurate record for each county of the net difference for each column of the Form ACP-108, "Correction Supplement." Summaries for each county of such net differences, including the number of farms, shall be transmitted monthly to the Western Division. The acreage originally allotted to these farms shall be used in redetermining the 1940 allotment for such farms in the county. Any change in the acreage allotments resulting from the correction of errors will be added to or deducted from the State reserve for this purpose; provided, that the additional acreage used in correcting errors cannot exceed the acreage available in the State reserve for lates and errors.

Sec. 10. Apportionment of released cotton acreage allotments

A. COUNTY OFFICE INSTRUCTIONS

(1) General

Those parts of 1940 cotton acreage allotments released by farms because they will not be used shall be reapportioned to other farms in accordance with these instructions. The county committee shall designate the farms within the county to which such allotments shall be reapportioned, basing its designation upon the character and adaptability of the soil and other physical facilities affecting the production of cotton and the need of the operator for an additional allotment to meet the requirements of the families engaging in the production of cotton on the farm.

(2) Release of unused allotments

Before reapportioning to individual farms within the county any unused cotton acreage allotments released by other farms, it will first be necessary to obtain a full report from all farms in the county on which cotton acreage allotments will be released in whole or in part and the acreage to be released by each such farm. Each operator desiring to release any part or all of the cotton acreage allotment for his farm shall execute Form WR-421, "Release of Unused 1940 Cotton Acreage Allotment", and file such form with the county office not later than the date set by the State Committee. The operator's signature must be witnessed.

As Forms WR-421 are received in the county office the name of the operator, serial number of the farm, and the 1940 cotton acreage allotment for the farm shall be verified by checking against the appropriate entries on Form ACP-108. If any item on Form WR-421 is found to be in error, the form shall be returned to the operator for correction and re-execution.

If the acreage that will be planted to cotton in 1940 is not definitely known it will be necessary to use the acreage intended to be planted as a basis for determining the 1940 planted cotton acreage on the farm.

A county summary of Forms WR-421 for farms releasing 1940 cotton acreage allotments shall be prepared on a columnar listing sheet in accordance with the following instructions:

TABULATION I

Column number and heading	Source of information
1. 1940 serial number	Form ACP-108 or WR-421
2. 1940 operator	WR-421
3. 1940 cotton allotment	Column 15, Form ACP-108 or WR-421, Item 1
4. Intended acreage reported by operator	Item 2, Form WR-421
5. Acreage available for release as reported by operator	Item 3, Form WR-421
6. Acreage released	The smaller of (1) the entry in column 5 or (2) the acreage obtained by subtracting the entry in column 4 from the entry in column 3
7. Revised 1940 allotment	Column 3 minus column 6

The sum of the entries in column 6 will be the total released cotton acreage allotments in the county.

(3) County allotment of released acreage.

The unused acreage available for reapportionment shall include (1) the smaller of (a) the acreage released in the county, or (b) 100 acres plus 50 percent of the result obtained by subtracting 100 from the total unused acreage released within the county, and (2) any part of the State reserve of released allotments apportioned to the county.

A county computation sheet shall be prepared in triplicate for determining the amount of such acreage available for farms within the county in accordance with the following instructions:

COUNTY COMPUTATION SHEET	
	<u>Acres</u>
1. Total county unused acreage released (column 6, Tabulation I)	
2. Item 1 (if more than 100 acres) minus 100	
3. 50 percent of item 2	
4. Item 3 plus 100	
5. County unused acreage available for reapportionment (smaller of items 1 and 4)	
6. County reserve for correction of errors and for late work sheets	
7. Released acreage available for making additional allotments (item 5 minus item 6)	
8. Released acreage allotment allocated to county from State reserve (to be filled in by State Office)	

(Continued)

9. Total released acreage available for reapportionment (item 7 plus item 8 to be filled in by State Office)
10. Released acreage reapportioned (total of column 17, Form ACP-108)
11. Number of farms releasing unused acreage allotments
12. Number of farms receiving additional allotments (total number of entries in column 17, Form ACP-108)

Farms

Irrespective of the amount of acreage released the county committee shall execute items 1 through 7 of the County Computation Sheet and within 2 days after the closing date for accepting Forms WR-421 transmit the original and one copy to the State Office for execution of items 8 and 9. Items 10 through 12 shall be executed in accordance with further instructions contained in this Section 10.

The county reserve, if any, provided in item 6 shall be used in accordance with the instructions contained in sections 9 and 12 hereof.

(4) Apportionment of county allotment of unused acreage released

(a) Eligible farms. Each farm will be eligible to receive an additional allotment from the county reserve of unused acreage except the following, which shall be identified by inserting a check mark (//) immediately to the right of column 18, Form ACP-108; (1) all farms included in Tabulation I, (2) all farms with an entry in column 15 in excess of the entry in column 13, Form ACP-108, and (3) group C-2 farms. All column references in the remainder of this section 10 refer to Form ACP-108 unless otherwise stated.

(b) Apportionment to eligible farms. The county committee in reapportioning the available acreage to farms shall first set aside sufficient acreage for correcting errors in farm acreage allotments, including any increase in allotments because farms have become reconstituted in 1940, as well as to provide for allotments to late work sheet farms. In reapportioning the remainder of the released acreage, if any, the county committee shall consider the character and adaptability of the soil and other physical facilities related to the production of cotton on the farm, together with the needs of the operator for an additional allotment, based upon the requirements of the families engaged in the production of cotton thereon. In most cases, the entry in column 6 is a good index of the farm's adaptability to the production of cotton. The relation of the cotton acreage allotment shown in column 15 to the entry in column 14 reflects the need of additional cotton acreage allotment for such farm in 1940 based on the inadequacy of such allotment in view of the past acreage devoted to cotton production.

The county committee shall consider farms progressively in accordance with the following conditions in reapportioning the county

reserve of released acreage. In making allotments to individual farms the committee shall consider the amount of family labor available, the acreage of cash crops other than cotton grown by such families, the adaptability of the land for cotton production as well as the equipment on the farm suitable for cultivating cotton.

1. Farms for which the entry in column 15 equals the entry in column 14 shall receive first consideration for additional allotments. For example, if the entries in columns 15 and 14 equal 20, such farms should be given first consideration based upon the production factors in the preceding paragraph.

2. Farms for which the entry in column 15 slightly exceeds the entry in column 14 shall receive consideration for additional allotments after the farms mentioned in (1) above have been considered. For example, if the entries in columns 15 and 14 are 41 and 40, respectively, such farms should be given next consideration for an allotment.

3. All other eligible farms shall be considered progressively, in so far as the county reserve of released acreage will permit, in accordance with the percentage increase of the entry in column 15 over the entry in column 14. For example, if the entry in column 15 is 110 percent of the entry in column 14 for farm A, whereas for farm B such percentage is 115 percent, farm A should be considered before farm B.

(5) Execution of column 16, Form ACP-108

Enter the released acreage shown in column 6, Tabulation I on the appropriate line of column 16. The total of column 16 must equal the total of column 6, Tabulation I.

(6) Execution of column 17, Form ACP-108

Enter the additional acreage reapportioned to eligible farms on the appropriate line of column 17.

(7) Execution of column 18, Form ACP-108

Enter in column 18 the smaller of (1) the entry in column 15 plus the entry in column 17 or (2) the entry in column 13. If the sum of the entries in columns 15 and 17 on any line exceeds the entry in column 13, the entry in column 17 shall be adjusted downward to eliminate such excess. A county total of column 17 shall be obtained and entered as item 10 on the County Computation Sheet. Item 10 must not exceed item 9.

For farms with an entry in column 16, enter in column 18 the result obtained by subtracting the entry in column 16 from the entry in column 15.

(8) Transmittals to State Office

The county office copies of Forms ACP-108, together with

tabulation I and the County Computation Sheet, shall be immediately transmitted to the State Office for approval if found to be correct.

B. STATE OFFICE INSTRUCTIONS

(1) Allocation to counties of State reserve of released allotments

Upon receipt of the County Computation Sheets from all counties, the State reserve consisting of the surplus released acreage not heretofore available for reapportionment within each respective county shall be determined by summarizing item 3 of the County Computation Sheet.

The State Committee shall use such reserve, or any necessary part thereof, to supplement the State reserve originally determined to allow for increased farm allotments resulting from correction of errors, late work sheets, and reconstituted farms for 1940, provided the original reserve for this purpose is determined to be insufficient. The remaining part, if any, of the State reserve of released acreage shall be prorated to counties for reapportionment to farms.

The proration of such State reserve to counties shall be made on the basis of the acreage allotted in the county under Section 344, subsection (h) of the Act, as amended by the Act of Congress approved March 13, 1939 (line 31, Form WR-420). A tabulation prepared as follows shall be used in prorating the State reserve to the counties:

Column number and heading	Source of information
1. County	Include only counties that have a final factor less than 0.4000
2. Allotment under subsection (h)	Line 31, Form WR-420
3. Acreage prorated to the county	Proration factor $\frac{1}{\text{times entry}}$ in column 2

$\frac{1}{\text{times entry}}$ The remainder of the State reserve of released acreage divided by the total of the entries in column 2. The proration factor should be carried at least four places beyond the decimal point.

The acreage determined in column 3 shall be entered as item 8 on the respective County Computation Sheet. Item 9 should be determined by adding items 7 and 8. The original County Computation Sheets shall then be mailed to the respective counties at a date which should be not later than two days after all such sheets have been received in the State Office.

(2) Checking county office work

Upon receipt of the county office copies of Forms ACP-108, together with Tabulation I, and the final original County Computation

Sheet, the State Office shall check in detail the items and entries thereon, following the county office instructions of this section. In the event an error is found, the incorrect entry should be deleted (but not erased) and the correct entry inserted with a red pencil.

After the necessary items and entries have been carefully checked and the State Office determines that the county committee has complied with the instructions, the entries in columns 16, 17, and 18 shall be transferred to the original Form ACP-108 on file in the State Office. The total of column 15 minus the total of column 18, Form ACP-108, must equal the total of items 1 plus 6 minus item 10 of the County Computation Sheet. The State Office shall then return the county office copies of Forms ACP-108 and Tabulation I to the county office and instruct the county committee to notify operators of their revised 1940 allotments. If, however, it is determined that the county committee failed to follow instructions, the State Office shall return the county office copies of Forms ACP-108, Tabulation I, and the original County Computation Sheet to the county committee with instructions regarding the necessary corrections.

Sec. 11. DETERMINATION OF 1940 FARM NORMAL COTTON YIELDS

A- COUNTY OFFICE INSTRUCTIONS

After the acreage allotments for Groups 1-A, 1-B and C-2 farms have been approved by the State Committee and have been entered in column 7, 8, 9 or 10 of Form WR-402b, normal cotton yields shall be determined as provided in this Section 11. The county committee, with the assistance of the community committees, shall determine the normal yield of cotton for each farm for which a 1940 cotton acreage allotment was established.

The normal cotton yield shall be the actual average yield of cotton per acre for the five years 1935-1939, inclusive, adjusted for abnormal weather conditions, if reliable records of the actual yield for each year are presented by the farmer or are available to the committee.

If, for any year of such five-year period, records of the actual yield are not available, or there was no cotton planted on the farm in such year, the normal yield for the farm shall be the yield which the county committee determines to be the yield which was or could reasonably have been expected on the farm for such five-year period, on the basis of all available facts, including the yield customarily made on the farm, weather conditions, type of soil, drainage, production practices and general fertility of the land.

The weighted average of the yields determined for all farms in the county or administrative area shall not exceed the average yield established for the county or administrative area for 1940.

When a normal cotton yield has been established for all farms, such farm normal cotton yields should be entered in column 12, 13, 14, or 15 of Forms WR-402b, which forms should then be transmitted to the State Office for approval of 1940 normal cotton yields.

B- STATE OFFICE INSTRUCTIONS

Upon receipt of Forms WR-402b, the State Office shall determine that the weighted average of the cotton yields established for all farms is not in excess of the county or administrative area limit.

If the cotton yields are found to be acceptable, the State Committee should approve such yields and advise the county office of its action.

Sec. 12. DETERMINATION OF 1940 COTTON ACREAGE ALLOTMENTS FOR FARMS OMITTED FROM THE ORIGINAL TABULATION

A- COUNTY OFFICE INSTRUCTIONS

If any Group 1-A or 1-B farm was omitted from the original tabulation on Form ACP-108, data for such farm shall be listed on a Form ACP-108 in accordance with the instructions contained in section 5 hereof and shall be designated "Late Supplement" at the top of the sheet. No data will be entered in the items in the box at the top of the listing sheet for late worksheet farms. The reserves, if any, which are allotted to such farms must not exceed the unused reserve approved for the county.

As soon as the supplemental tabulations for Group 1-A and Group 1-B farms have been completed, they shall be transmitted to the State Office.

B- STATE OFFICE INSTRUCTIONS

When the supplemental listing sheets, Forms ACP-108, are received in the State Office, such forms shall be checked in accordance with the instructions contained in Section 6 hereof. Allotments for such farms shall then be determined in accordance with the following procedure: If the county reserve plus the acreage, if any, which the State Committee apportions to the county from the State reserve is sufficient to provide full allotments 1/ for farms included on supplemental Forms ACP-108, allotments for such late farms shall be determined in accordance with sections 6A and 6B hereof; except that for Group 1-A farms the final factor which was used in the county for regular farms shall be used in column 7, Form ACP-108, and it will not be necessary to compute preliminary factors.

In the event that the county reserve plus the acreage, if any, which the State Committee apportions to the county from the State reserve is not sufficient to make full allotments, pro rata allotments not to exceed the available reserves shall be made to such farms. In making such proration, the procedure outlined in section 6C for Group C-2 farms shall be followed.

The allotments to late worksheet farms shall then be entered in column 15, Form ACP-108, in accordance with the instructions contained in section 6A and 6B hereof. The carbon copy of Form ACP-108 shall be detached and retained in the State Office and the original copy shall be returned to the county office.

- 1/ In order to determine whether the acreage reserve available to the county is sufficient to make full allotments, it will be necessary to summarize data from supplemental Forms ACP-108 and compare the estimated total requirements for making full allotments with the county reserve plus the acreage, if any, which the State Committee apportions to the county from the State reserve. The estimated total requirements to make full allotments may be obtained by adding (1) the indicated allotment for farms in Group 1-B as shown by the total of column 6, supplemental Forms ACP-108 for Group 1-B, and (2) estimated allotment for Group 1-A farms obtained by multiplying the total of column 5, supplemental Forms 108 by the final factor for all Group 1-A farms in the county.

Issued with the approval of the Administrator this 26th day of December, 1939.

M. E. Dodd

M. E. Dodd
Director, Western Division

